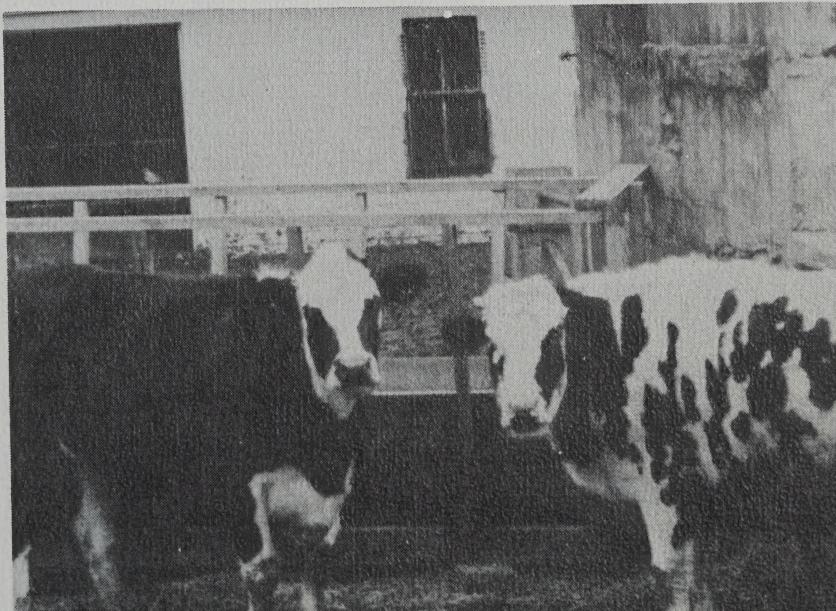
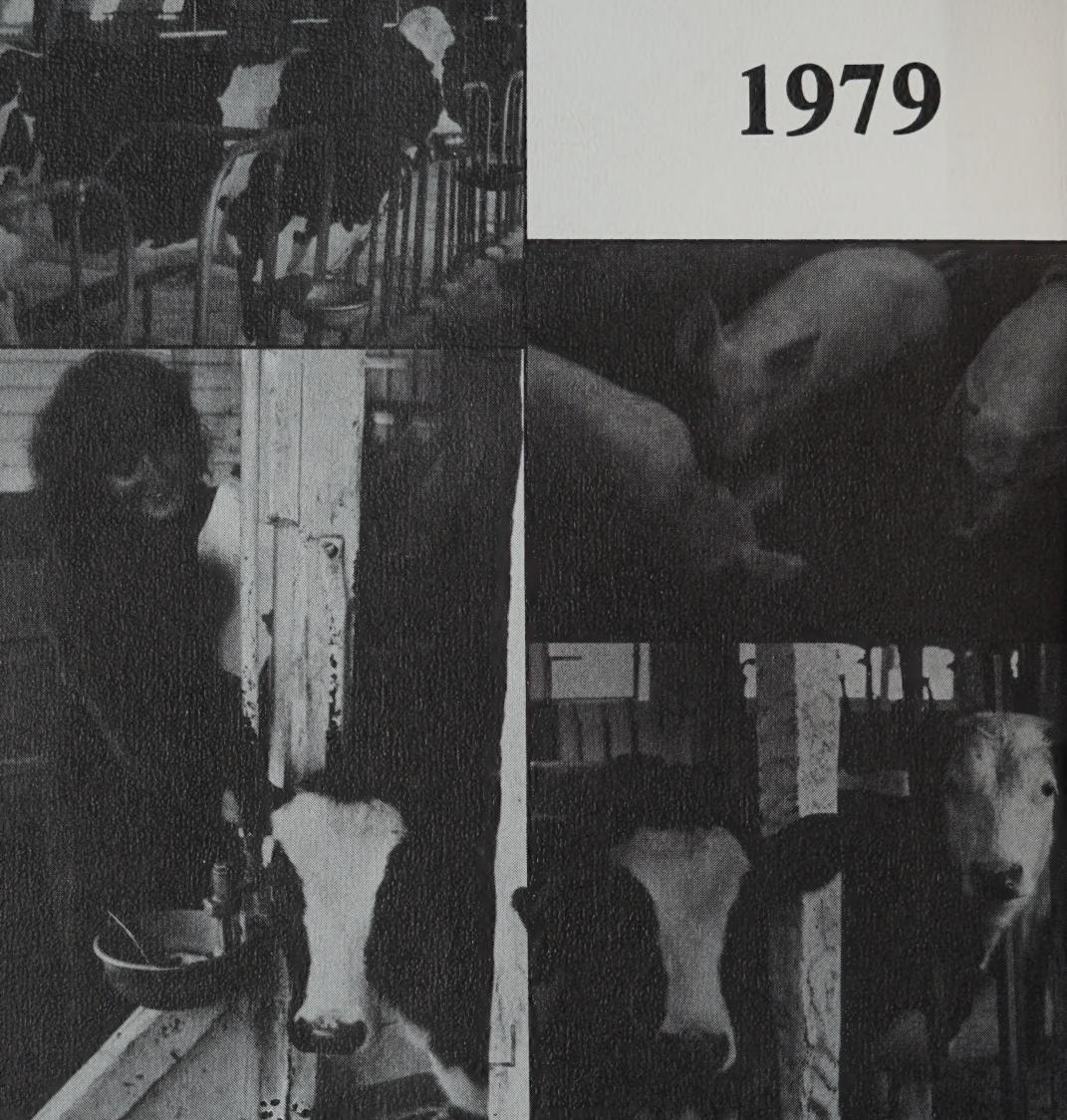


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MERRIMACK COUNTY
ANNUAL REPORT 1979





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MERRIMACK COUNTY ANNUAL REPORT

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Report of the
MERRIMACK COUNTY COMMISSIONERS

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**Albert M. Ayotte, Franklin
Edna C. McKenna, Concord
Peter J. Spaulding, Hopkinton**

January 1, 1979 - December 31, 1979

Comprising those of the
Commissioners, County
Treasurer, Clerk of the
Court, Sheriff, County
Attorney, Nursing Home
Administrator, Corrections
Superintendent, Farm,
Auditors and County
Affiliated Agencies

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1979

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Cover Photo
Merrimack County Farm
Photos by James Flynn



1979 COUNTY OFFICERS: (left to right) Albert M. Ayotte, Ronald D. Daniels Jr., Sheriff; Kathleen M.R. Guay, Register of Deeds; David Immen, County Attorney; Marjorie Gatherium, Deputy Register of Deeds; Commissioner Edna C. McKenna; Honorable Donald W. Cushing, Judge of Probate; Carol E. Ingraham, Register of Probate; Commissioner Peter J. Spaulding, Chairman, Board of Commissioners; Register of Probate, Patricia Fraser.



*Laurent J. Boucher
Treasurer*

MERRIMACK COUNTY REPORT

**MERRIMACK COUNTY OFFICERS
1979 - 1980**

** Elected Officials

COMMISSIONERS

** Albert A. Ayotte.....	Franklin
** Edna C. McKenna.....	Concord
** Peter J. Spaulding.....	Hopkinton

TREASURER

Norma Blanchard, 12/78 - 1/79.....	Bow
** Laurent J. Boucher	Hooksett

ADMINISTRATOR

Rodney E. Tenney	Concord
------------------------	---------

ATTORNEY

** David W. Immen	Concord
-------------------------	---------

REGISTER OF DEEDS

** Kathleen M. Roy Guay	Concord
-------------------------------	---------

REGISTER OF PROBATE

** Carol E. Ingraham	Concord
----------------------------	---------

SHERIFF

** Ronald D. Daniels, Jr	Hopkinton
--------------------------------	-----------

JUDGE OF PROBATE

Honorable Donald W. Cushing.....	Franklin
----------------------------------	----------

MEDICAL REFEREES

Robert J. Morin, M.D.....	Franklin
Paul S. Shaw, M.D.	Concord

**COMMISSIONER TO PERFORM
THE DUTIES OF CLERK**

John M. Safford	Manchester
-----------------------	------------

MERRIMACK COUNTY NURSING HOME

ADMINISTRATOR	Robert F. Lethbridge, Boscawen
ASST. ADMINISTRATOR	Mary E. Jelley, RN., Concord
HOME PHYSICIAN	Robert J. Morin, M.D., Franklin
ASST. PHYSICIAN	G. Vincent Ryan, Franklin
CHAPLAINS	Rev. Paul Lyons, Northfield
	Fr. Paul Morrissette, Franklin
	Fr. Daniel LaMothe, Franklin
FARM MANAGER	Walter R. Lampron, Boscawen

MERRIMACK COUNTY CORRECTIONS DEPARTMENT

ADMINISTRATOR	William R. Potter, Penacook
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MERRIMACK COUNTY WELFARE DEPARTMENT

SUPERVISOR	Mary D. Osgood, Pittsfield
----------------------	----------------------------

**MERRIMACK COUNTY DEPARTMENT
OF EMPLOYMENT AND TRAINING**

ADMINISTRATOR	Russell W. Robinson, Bow
-------------------------	--------------------------

MERRIMACK COUNTY COOPERATIVE EXTENSION

COORDINATOR	Virginia E. Clark, Hopkinton
-----------------------	------------------------------

MERRIMACK COUNTY REPORT

1979 - 1980

MERRIMACK COUNTY DELEGATION

Dist. No. 1	(DANBURY, HILL, NEW LONDON, WILMOT) William F. Kidder Hannah C. Clements John Rayno
Dist. No. 2	(BRADFORD, NEWBURY, SUTTON) James V. Bibbo, Jr.
Dist. No. 3	(HENNIKER, WARNER) Avis B. Nichols Jane Holliday
Dist. No. 4	(HOPKINTON, WEBSTER) David B. Packard Irene J. Shepard
Dist. No. 5	(BOW, DUNBARTON) William L. Roberts Peter M. Stio
Dist. No. 6	(HOOKSETT) Laurent J. Boucher Arthur J. Locke Doris Riley
Dist. No. 7	(ALLENSTOWN, PEMBROKE) Edward J. Allgeyer Edgar G. Bellerose Mark M. Bodi Robert E. Ploude
Dist. No. 8	(EPSOM, PITTSFIELD) Kenard F. Ayles Kenneth E. Stockman
Dist. No. 9	(CANTERBURY, CHICHESTER, LOUDON) John O. Cate Edwin L. Waters
Dist. No. 10	(BOSCAWEN, NORTHFIELD) James M. Colby Gloria M. Randlett Rickey A. Trombly
Dist. No. 11	(ANDOVER, SALISBURY) James A. Humphrey
Dist. No. 12	(FRANKLIN, Ward 1) Rudolph G. Labranche

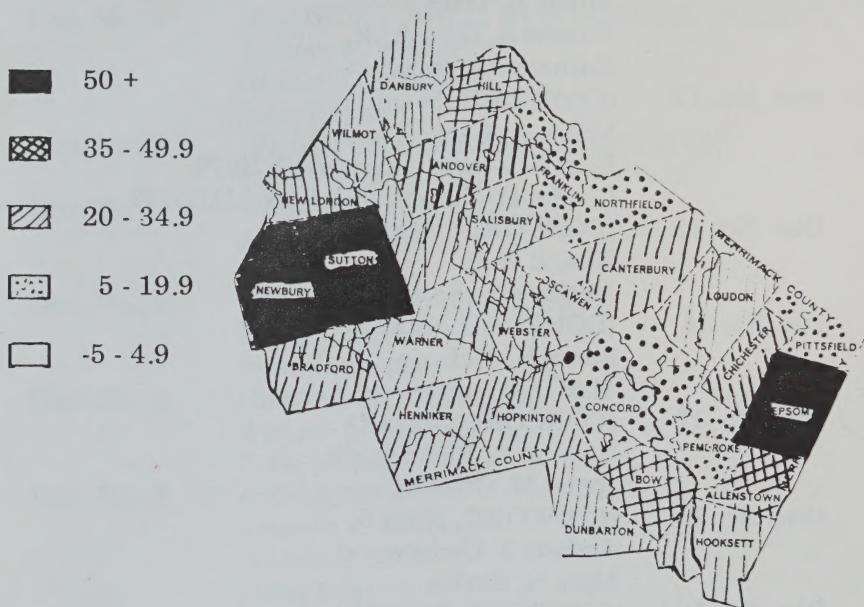
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Dist. No. 13	(FRANKLIN, Wards 2 & 3)
	Stuart B. Trachy
	Eugene S. Daniell, Jr.
	Katherine J. Ralph
Dist. No. 14	(CONCORD, Ward 1)
	Milton A. Cate
	Peter R. Selway - resigned 7/20/79
	Charles D. Vitagliano - elected 11/21/79
Dist. No. 15	(CONCORD, Ward 2)
	Newell Paire
	Matthew S. Epstein
Dist No. 16	(CONCORD, Ward 3)
	Susan N. McLane
	Max D. Wiviott
Dist. No. 17	(CONCORD, Ward 4)
	Gordon R. Blakney, Jr.
	James M. O'Neill
Dist. No. 18	(CONCORD, Ward 5)
	Barbara J. Underwood
	Mark H. Stokes
Dist. No. 19	(CONCORD, Ward 6)
	Ernest J. Valliere
	Emmanuel T. Brochu - elected 11/21/79
	Maura Carroll
Dist. No. 20	(CONCORD, Ward 7)
	Richard D. Hill
	Harold L. Rice
Dist. No. 21	(CONCORD, Ward 8)
	Eleanor Mitchell
	Gerald R. Smith

MERRIMACK COUNTY REPORT

MERRIMACK COUNTY POPULATION CHANGE * %
1970 - 1978 (estimated)



TOWN	1978	1970	% Chg.	TOWN	1978	1970	% Chg.
Allenstown	4,097	2,732	49.9	Hill	667	450	48.2
Andover	1,514	1,138	33.0	Hooksett	7,398	5,564	33.0
Boscawen	3,028	3,162	-4.2	Hopkinton	3,930	3,007	30.7
Bow	3,638	2,479	46.8	Loudon	2,529	1,707	32.3
Bradford	880	679	29.6	Newbury	900	509	76.8
Canterbury	1,175	895	31.3	New London	2,984	2,236	33.5
Chichester	1,365	1,083	26.0	Northfield	2,631	2,193	20.0
Concord	32,074	30,022	6.8	Pembroke	4,729	4,261	11.0
Danbury	658	489	34.6	Pittsfield	2,839	2,517	12.8
Dunbarton	1,102	825	33.6	Salisbury	780	589	32.4
Epsom	2,280	1,469	55.2	Sutton	1,039	642	61.8
Franklin	7,662	7,292	5.1	Warner	1,889	1,441	31.1
Henniker	2,840	2,348	21.0	Webster	903	680	32.8
				Wilmot	623	516	20.7

(*Office of Comprehensive Planning)

MINUTES OF THE MERRIMACK COUNTY DELEGATION

Merrimack County Delegation
County Administration Building
Concord, N.H.

March 5, 1979

The Merrimack County Delegation met at the County Administration Building. Those present were: Hannah C. Clements, William F. Kidder, James V. Bibbo, Jr., Avis B. Nichols, Jane Holliday, David B. Packard, Irene J. Shepard, Peter M. Stio, Laurent J. Boucher, Arthur J. Locke, Doris Riley, Edward J. Allgeyer, Edgar G. Bellerose, Mark M. Bodi, Robert E. Plourde, Kenard F. Ayles, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, James M. Colby, Gloria M. Randlett, James A. Humphrey, Rudolph G. Labranche, Stuart D. Trachy, Eugene S. Daniell, Jr., Milton A. Cate, Peter R. Selway, Newell J. Paire, Matthew S. Epstein, Susan McLane, Max D. Wiviot, Gordon R. Blakeney, Jr., James M. O'Neill, Barbara J. Underwood, Mark H. Stokes, Ernest J. Valliere, Maura Carroll, Richard D. Hill, Harold L. Rice, Eleanor Mitchell.

An election was called to fill the vacancy on the Executive Committee created when Rep. Laurent Boucher resigned to become county treasurer. Representatives Edward Allgeyer, Stuart Trachy and Jane Holliday were nominated to fill the vacancy. Rep. Edward Allgeyer was elected by secret ballot.

Rep. Milton Cate moved that the budget for Merrimack County as recommended by the Executive Committee be accepted.

Seconded by Rep. Humphrey.

Rep. Plourde moved to amend the budget by adding \$10,600 to the Community Action Program budget. He further moved that a second line be inserted in the budget, specifying that the additional \$10,600 be used for the transportation program.

Seconded by Rep. Daniell.

Rep. Milton Cate moved to amend the motion: that a sum of money for Community Action transportation be taken out of the Contingency fund, said sum to be reviewed by the Executive Committee.

Seconded by Rep. Underwood.

Rep. Plourde said for a roll call. MOTION CARRIED 32 - 7

YEAS: Hannah C. Clements, Avis B. Nichols, David B. Packard, Irene J. Shepard, Jaurent J. Boucher, Arthur J. Locke, Doris Riley, Edward J. Allgeyer, Edgar G. Bellerose, Mark M. Bodi, Kenard F. Ayles, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, James M. Colby, Gloria M. Randlett, James A. Humphrey, Rudolph G. Labranche, Stuart D. Trachy, Milton A. Cate, Peter R. Selway, Newell J. Paire, Matthew S. Epstein, Gordon R. Blakeneay, Jr., James M. O'Neill, Barbara J. Underwood, Ernest J. Valliere, Maura Carroll, Richard D. Hill, Harold L. Rice, Eleanor Mitchell, James V. Bibbo, Jr.

NAYS: Jane Holliday, Peter M. Stio, Robert E. Plourde, Eugene S. Daniell, Jr., Susan McLane, Max D. Wiviott, Mark H. Stokes

Rep. Bodi moved the amendment be accepted as amended.

Seconded by Rep. Milton Cate. MOTION CARRIED

Rep. Shepard moved that the sum of \$4,000 be added to the Community Service Council budget, said sum to be used for their referral service and proposed Watts line.

Seconded by Rep. McLane. MOTION CARRIED

Rep. Epstein moved that the salary for the County Attorney be made retroactive to January 1, 1979. Seconded by Rep. McLane MOTION CARRIED

Rep. Wiviott moved that Sheriff's salary be increased to \$21,000.

Seconded by Rep. Hill. MOTION FAILED 1 - 25

YEAS: Jane Holliday, Irene J. Shepard, Peter M. Stio, Robert E. Plourde, Stuart D. Trachy, Newell Paire, Max D. Wiviott, Ernest J. Valliere, Richard D. Hill, Eleanor Mitchell, Kenard F. Ayles.

NAYS: Hannah C. Clements, James V. Bibbo, Jr., Avis B. Nichols, David B. Packard, Doris Riley, Edward J. Allgeyer, Edgar G. Bellerose, Mark B. Bodi, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, James M. Colby, Gloria M. Randlett, James A. Humphrey, Rudolph Labranche, Eugene S. Daniell, Jr., Milton A. Cate, Matthew S. Epstein, Susan McLane, Gordon R. Blakeney, James M. O'Neill, Barbara J. Underwood, Mark H. Stokes, Maura Carroll, Harold L. Rice.

Resolution Relative to Merrimack County Corrections

Whereas, the present facility housing the County Jail and House of Corrections is inadequate and unsafe; and

Whereas, the plans for a new facility may not be the most effective or efficient solution to the existing problem; and

Whereas, alternatives to incarceration and the development of a more comprehensive approach may prove to be less costly and more effective;

It is hereby resolved that:

1. The decision on a new facility is tabled until October 1, 1979.
2. A committee of five delegates shall be appointed by the Chairman to study needs and options
3. That committee shall hire a staff person to conduct such a study.
4. The committee shall work closely with the Commissioners, the County Administratior, and County Corrections personnel.
5. The committee shall make a full report of its findings and recommendations to the full delegation no later than October 1, 1979.

6. The delegation shall meet no later than November 1, 1979 to make an authorization to implement the plan it deems appropriate.

Seconded by Rep. Riley.

YEAS: Hannah C. Clements, Avis B. Nichols, Jane Holliday, Arthur J. Locke, Doris Riley, Edward J. Allgeyer, Edgar G. Bellerose, Mark M. Bodi, James M. Colby, Gloria M. Rnadlett, James A. Humphrey, Randolph G. Labranche, Eugene S. Daniell, Jr., Newell J. Paire, Matthew S. Epstein, Gordon R. Blakeney, Jr., Barbara J. Underwood, March H. Stokes, Ernest J. Valliere, Maura Carroll, Harold Rice, James M. O'Neill.

NAYS: James V. Bibbo, Jr., David B. Packard, Irene J. Shepard, Robert E. Plourde, Kenard F. Ayles, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, Stuart D. Trachy, Milton A. Cate, Susan McLane, Max D. Wiviott, Richard D. Hill, Eleanor Mitchell.

MOTION CARRIED 22 - 14

Rep. Epstein further moved that the sum of \$10,000 be appropriated for the study.

Rep. Bodi moved that the motion be amended to read: that a sum not exceed \$5,000 be taken from the Contingency fund, said sum to be appropriated for the Epstein resolution study.

Seconded by Rep. Daniell.

YEAS: Hannah C. Clements, Avis B. Nichols, Jane Holliday, David B. Packard, Arthur J. Locke, Doris Riley, Edward J. Allgeyer, Harold L. Rice, Edgar G. Bellerose, Mark M. Bodi, Gloria, M. Rnadlett, James A. Humphrey, Eugene S. Daniell, Jr., Newell J. Paire, Matthew S. Epstein, Susan McLane, Gordon R. Blakeney Jr., James M. O'Neill, Mark H. Stokes, Ernest J. Valliere, Maura Carroll

MERRIMACK COUNTY REPORT

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NAYS: James V. Bibbo, Jr., Irene S. Shepard, Laurent J. Boucher, Robert E. Plourde, Kenard F. Ayles, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, James M. Colby, Rudolph G. Labranche, Stuart D. Trachy, Milton A. Cate, Max D. Wiviott, Richard D. Hill.

MOTION CARRIED 21 - 14

Rep. Cate moved that the County budget be approved as amended.

Seconded by Rep. Stokes.

YEAS: Hannah C. Clements, James V. Bibbo, Jr., Avis B. Nichols, Jane Holliday, David B. Packard, Irene J. Shepard, Laurent J. Boucher, Arthur J. Locke, Doris Riley, Edward J. Allgeyer, Edgar G. Bellerose, Mark M. Bodi, Kenneth E. Stockman, Edwin L. Waters, James M. Colby, Gloria M. Randlett, James A. Humphrey, Rudolph Labranche, Stuart D. Trachy, Eugene S. Daniell, Jr., Milton A. Cate, Newell J. Paire, Matthew S. Epstein, Susan McLane, Max D. Wiviott, Gordon R. Blakeney Jr., James M. O'Neill, Mark H. Stokes, Ernest J. Valliere, Maura Carroll, Richard D. Hill, Harold L. Rice.

NAYS: Robert F. Plourde, John O. Cate

MOTION CARRIED. 32 - 2

Rep. Milton Cate moved to adopt the following resolution:

Resolution Allocating Revenue Sharing Fund for Calendar Year 1979

Be it resolved that the revenue sharing funds available to Merrimack County be allocated in the 1979 budget as follows:

Nursing Home Debt Service	\$50,000
Administration Building Debt Service	50,000
Social Services Grants	50,000
Corrections Department Salaries	51,600
Vehicle Purchase	18,400
	\$220,000

Seconded by Rep. Humphrey. MOTION CARRIED..

Rep. Milton Cate moved to adopt the following resolution:

**Resolution Obligating
Antirecession Fiscal Assistance**

Be it resolved that any entitlements to antirecession fiscal assistance received by Merrimack County in 1979 be obligated for use in support of salaries paid to current positions in Merrimack County Welfare Department.

Seconded by Rep. Humphrey. MOTION CARRIED.

There being no further business, the meeting adjourned.

Irene J. Shepard, Clerk

**MERRIMACK COUNTY DELEGATION MEETING
COUNTY ADMINISTRATION BUILDING
CONCORD, N.H.**

April 16, 1979

A public hearing on the renovation plans for the County Court House was held April 16th.

27 members of the delegation answered the roll call. They were: Hannah C. Clements, William F. Kidder, David B. Packard, Irene J. Shepard, Peter M. Stio, Laurent J. Boucher, Arthur J. Locke, Doris Riley, Edgar G. Bellerose, John O. Cate, Edwin L. Waters, Gloria M. Randlett, Ricky A. Trombly, James A. Humphrey, Rudolph G. Labranche, Eugene S. Daniell, Jr., Milton A. Cate, Matthew S. Epstein, Susan McLane, Max D. Wiviott, Gordon R. Blakeney, James M. O'Neill, Barbara J. Underwood, Mark H. Stokes, Ernest J. Valliere, Richard D. Hill, William Roberts.

Dr. Terry Reinertsen invited the members of the Delegation to visit the Mental Health Center following the Delegation Meeting. 12 members responded.

Chairman Kidder read the resolution authorizing the bond issue and appropriating funds for the courthouse renovation. (copy attached).

Commissioner Spaulding explained the resolution. Richard Dudley, architect, of Dudley, Walsh, & Moyer spoke to the resolution, and answered questions.

Judge DiClerico spoke favorably to the resolution.

Attorney Robert Rayno spoke favorably to the resolution.

Public Hearing adjourned.

Delegation Meeting

Chairman William Kidder open the meeting and read the resolution authorizing the bond issue and appropriating funds for the Courthouse renovation.

Rep. Milton Cate moved that the Delegation accept the resolution as read. (copy attached).

Seconded by Rep. Ernest Valliere.

MOTION CARRIED: 24 YEAS 3 NAYS

YEAS: Hannah C. Clements, William F. Kidder, David B. Packard, Irene J. Shepard, Peter M. Stio, Laurant J. Boucher, Doris Riley, Edgar G. Bellerose, John O. Cate, Edwin L. Waters, Gloria M. Randlett, Rickey A. Trombly, James A. Humphrey, Rudolph G. Labranche, Milton A. Cate, Matthew S. Epstein, Susan McLane, Max D. Wiviott, James M. O'Neill, Barbara J. Underwood, Mark H. Stokes, Ernest J. Valliere, Richard D. Hill, William Roberts

NAYS: Arthur J. Locke, Eugene S. Daniell, Jr., James O. Neill.

Rep. Matthew Epstein reported that the Corrections facility committee had met twice.

Communications were read from Mrs. Richard Hanson and Bow Mills Methodist Church.

There being no further business, Rep. James Humphrey moved to adjourn.
Seconded by Rep. Edgar Bellerose.

Irene Shepard, Clerk

Resolution Authorizing
Bond Issue and Appropriating
Funds for Construction and Renovation

- I. BE IT RESOLVED THAT the sums hereinafter detailed be appropriated by the Merrimack County Convention duly convened for the purposes indicated:
 1. Construction, equipping, and furnishing of new corrections facility the amount of two million five hundred thirty two thousand dollars (\$2,532,000).
 2. Renovating, equipping, and furnishing of the county courthouse in the amount of one million dollars (1,000,000).
 3. Purchase and installation of an elevator for the county nursing home in the amount of sixty thousand dollars (\$60,000).
- II. Be it further resolved that the Board of Commissioners is authorized to contract for required services and take other required steps to implement these projects.
- III. Be it further resolved that the Board of Commissioners is authorized to issue not more than two million nine hundred thousand dollars (\$2,900,000) in bonds of the county under RSA 28 and the Municipal Finance Act to be used in conjunction with funds previously appropriated to fund the projects listed in this resolution.

Merrimack County Public Hearing and Meeting
County Administration Building
Concord, N.H.

August 27, 1979

Chairman William Kidder read the notice of the public meeting and called the meeting to order.

Those present were: Hannah C. Clements, William F. Kidder, James V. Bibbo, Jr., Avis B. Nichols, Jane Holliday, David B. Packard, Irene J. Shepard, Peter M. Stio, Laurent J. Boucher, Doris Riley, Edgar G. Bellerose, Kenard F. Ayles, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, Eugene S. Daniell, Jr., Milton A. Cate, Newell J. Paire, Matthew S. Epstein, Max D. Wiviot, Mark H. Stokes, Maura Carroll, Richard D. Hill, Eleanor Mitchell, iam Roberts, also present were: Commissioners, Peter J. Spaulding, Edna McKenna, Albert Ayotte, Bill Potter and Rodney Tenney.

Commissioner Peter Spaulding spoke to the items of business to be considered at the meeting: The budget amendment; the sale of land amendment; the mileage reimbursement rate.

Richard Kelley, Director of Community Action Program requested the purchase of a 24-passenger bus at a cost of \$16,000. He requested \$13,500 of the Merrimack County Delegation toward the purchase of the bus.

Public Hearing Adjourned.

Immediately following the Public hearing, Chairman Kidder called to order the meeting of the Merrimack County Delegation.

Rep. Matthew Epstein, chairman of the committee on the County Jail facilities, reported that LEAA is assisting the Committee in gathering data. The Committee is considering the possibility of using the present jail in some manner.

Administrator Rod Tenney reported that the Courthouse renovation is ahead of schedule. The temporary use of the Legislative Office Building for the present Court session is working well.

The following resolution was proposed:

RESOLVED, that the budget resolution for 1979 adopted by the Merrimack County Delegation on March 5, 1979 be amended as follows:

1. Amend Section I by adding an additional item numbered 20 to appropriate \$35,000 for Unemployment Insurance Benefits so that the total appropriation for 1979 will be \$7,409,766.
2. Amend Section III by increasing the estimate for Prior Year Surplus to \$74,288 so that the total estimated revenue for 1979 will be \$4,455,337.
3. Amend Section IV so that the amount to be raised by taxes be decreased to \$2,954,429.

This resolution shall take effect upon passage.

Rep. Milton Cate moved that the resolution be accepted.

Seconded by Rep. Newell Paire.

Rep. Eugene Daniell moved to amend the resolution by adding the \$13,500 requested for the CAP bus to the resolution.

Seconded by Rep. Newell Paire.

Rep. Max Wiviott Spoke against the amendment.

Rep. Newell Paire withdrew his second.

The resolution was approved. **UNANIMOUSLY**

Rep. Eugene Daniell moved that \$13,500 be tak-

Seconded by Rep. Nowell Reira. Discussion followed.

Bar-Elman, Dardik, and the title activists told that the

Merrimack County.

Yea: William R. Kidder, Jane Holliday, David Packard, Peter M. Stio, Laurent J. Boucher, Edgar Bellerose, Kenard F. Ayles, Eugene Daniell,Jr., Newell Paire, Matthew S. Epstein, Mark H. Stokes, Maura Carroll, Eleanor Mitchell.

Nays: Hannah C. Clements, James V. bibbo, Jr., Avis B. Nichols, Irene J. Shepard, Doris Riley, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, Milton A. Cate, Max D. Wiviott, Richard D. Hill, William Roberts.

Rep. Milton Cate moved that the resolution on the sale of Merrimack County land to the State be adopted.

Seconded by Rep. William Roberts. MOTION CARRIED.

RESOLVED, that the Merrimack County Delegation authorizes the Board of Commissioners to sell a portion of county land located easterly of U.S. Route 4 in Boscawen to the State of New Hampshire.

The motion was made by Rep. Milton Cate that the mileage reimbursement rate for the Delegatin be made the same as that of County employees, 17¢ mile. Duly seconded. (Rep. David Packard)

Motion carried unanimously.

Chairman William Kidder requested a closed session of the Delegation, stating that several members of the Delegation did not feel properly informed on the results of the Judicial Stuky committee, which recommended the appointment of a new Clerk of Court and making the present Clerk a Deputy. Judge Cann explained the position of the study committee and of the need to restructure the organization of the Clerk's office, due to increased work load and greater responsibilities. He announced the appointment of John Safford as Chief Clerk.

The Delegation session was re-opened.

Rep. James Bibbo requested a quorum count. 24 answered roll call.

Rep. Kenard Ayles moved to reconsider the vote on the bus issue.

Seconded by Rep. William Roberts.

Voice vote was not clear Chairman William Kidder called for roll call vote.

Rep. Daniell challenged the quorum count. Roll was again called with 20 present. Not a quorum

Rep. James Bibbo moved that the delegation recess until October, when the question of reconsideration be considered seconded by Rep. Cate.

One dissenting vote.

Chairman Kidder declared the meeting recessed until October.

Irene J. Shepard, Clerk

**MERRIMACK COUNTY PUBLIC HEARING
AND DELEGATION MEETING**

December 19, 1979

Chairman Kidder called the hearing to order. Commissioner Spaulding explained the proposed County budget for 1980.

Rogers Rutter of the Community Service Council requested reconsideration of the referral service requested in their budget but denied by the Commissioners. He asked for the reinstatement of \$9000 for the referral service.

Sheriff Daniels requested an additional \$15,000 for new dispatch equipment, explaining that new federal funds had recently become available on a 50-50 basis. Actual cost to the county would be \$7,621. Commissioners concerned with his request.

Probate register Carolyn Ingraham sought a solution to the problem of the availability of the copy machine in the Commissioner's office for the Probate Department. Due to increasing need of the probate department to copy official documents, present location is not convenient.

Glen Bohanan of the County Extension Service protested the cutting of their budget by the Commissioners from \$123,000 to \$110,000.

Irene J. Shepard, Clerk

MERRIMACK COUNTY DELEGATION MEETING

December 19, 1979

Merrimack County Delegation met following the closing of the Public Hearing.

29 Delegates answered the call of the roll. Those present were: William F. Kidder, James V. Bibbo, Jr., Avis B. Nichols, Jane Holliday, David B. Packard, Irene J. Shepard, Peter M. Stio, Laurent J. Boucher, Arthur J. Locke, Doris Riley, Edward J. Allgeyer, Edgar G. Bellerose, Kenard F. Ayles, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, Ricky A. Trombly, James A. Humphrey, Rudolph G. Labranche, Stuart D. Trachy, Eugene S. Daniell, Jr., Milton A. Cate, Newell J. Paire, Matthew S. Epstein, Max D. Wiviott, Gordon R. Blakeney, Jr., Mark H. Stokes, Emmanuel Brochu, Maura Carroll.

Chairman Kidder declared a quorum.

The resolution on tax anticipation borrowing was read. Administrator Tenney explained it was normal procedure. Rep. Milton Cate moved the Resolution be accepted as read.

SECONDED Rep. Edgar Allgeyer. **MOTION CARRIED** - unanimous

Chairman Kidder read Resolution Authorizing Continuing Expenditures Administrator Tenney explained that it allows for the expenditure of funds after January 1, 1980.

Rep. Milton Cate moved the report be accepted as presented.

SECONDED by Rep. Doris Riley. **MOTION CARRIED** - unanimous

Chairman Kidder thanked Rep. Matt Epstein for the report of the Corrections Sub-committee and commended him and his committee for their excellent work.

Rep. Epstein summarized the report stating that the present facility could be renovated at a cost of 1 million dollars, that it could be done faster than building an entirely new building. He further recommended that legislation be enacted at the State level to provide alternatives to incarceration in the house of correction, thus further reducing the population there. One further recommendation was for formation of a building committee.

Rep. Epstein expressed his thanks for his sub-committee members for their work.

Rep. Max Wiviott questioned approval of the report because it implied recognition of unsafe conditions and would therefore make the county liable.

Rep. Milton Cate moved the report be accepted as presented.

SECONDED by Rep. Arthur Locke. MOTION CARRIED. Rep. Max Wiviott VOTING NAY.

Rep. Milton Cate moved approval of the executive committee motion to pay \$1,000 to architect Dudley for schematic drawings and cost estimate to be submitted by the end of January 1980.

SECONDED by Rep. James Humphrey - MOTION CARRIED - unanimous

Chairman Kidder announced that the Merrimack County Courthouse had been accepted by the National Register of Historic Places on November 20th.

Rep. Maura Carroll moved to appoint a 5 man building committee, to be appointed by the Delegation Chairman, to work with the Commissioner on the problems of the Corrections institution and report back to the Delegation at the next meeting.

SECONDED by Rep. Edward Allgeyer - MOTION CARRIED - Unanimous

Rep. Milton Cate moved to adjourn.

Seconded by Rep. James Humphrey.

Irene J. Shepard, Clerk

MERRIMACK COUNTY BUDGET RESOLUTION
1979

I. Be it resolved by the Merrimack County Convention duly convened that the sums hereinafter detailed in this resolution are hereby appropriated to be paid out of the treasury of the county for the purposes specified for the fiscal year ending December 31, 1979.

1. Delegation		\$ 7,500
2. Administration/Treasurer		
Personnel	\$ 87,241	
Operating Expenses	24,600	
Other:		
Health Insurance	17,000	
Retirement	18,500	
Social Security	34,600	
Insurance-Workmen's Comp.	<u>7,500</u>	
Total		\$ 189,441
3. Maintenance Department -		
Courthouse		
Personnel	\$ 24,941	
Operating Expenses	13,760	
Other:		
Electricity	19,500	
Fuel	20,000	
Insurance	<u>3,000</u>	
Total		\$ 81,201
4. Register of Deeds		
Personnel	\$ 74,321	
Operating Expenses	7,691	
Other:		
Printing and Binding	32,200	
Insurance	1,200	
New Equipment	<u>1,495</u>	
Total		\$ 116,907
5. Register of Probate		
Personnel	\$ 9,000	
Operating Expenses	1,600	

MERRIMACK COUNTY REPORT

Other:

Probate Judge Account	300
Insurance	1,100
Printing and Binding	5,000
Communications	2,700
New Equipment	<u>2,000</u>
Total	\$ 21,700

6. County Attorney

Personnel	\$ 40,525
Operating Expenses	<u>4,050</u>
Total	\$ 44,575

7. Welfare Department

Personnel	\$ 34,952
Operating Expenses	779
Other:	
Welfare Direct Aid	45,000
Old Age Assistance	25,000
Old Age Assistance-APTD	96,000
Nursing Home Care-State	378,000
Nursing Home Care-County	75,000
Care & Board of Children	125,000
Communication	996
Travel	3,000
Soldier Aid	<u>17,000</u>
Total	\$ 800,727

8. Sheriff's Department

Personnel	\$ 138,755
Operating Expenses	10,800
Other	
Vehicle Replacement	9,400
Fees to State Officials	6,000
Extraditions	3,600
Auto Maintenance	10,400
Insurance	9,850
Dispatch	<u>17,000</u>
Total	\$ 205,805

9. Dispatch System

Personnel	\$ 40,263
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MERRIMACK COUNTY REPORT

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Other:		
Communications		6,500
New Equipment		<u>2,414</u>
Total		\$ 49,177
10. Corrections Department		
Personnel		226,696
Operating Expenses		60,300
Other:		
Meals & Board for Inmates		45,167
Heat and Lights		<u>18,685</u>
Total		\$ 350,848
11. Medical Referee		\$ 16,000
12. Superior Court		
Personnel	\$ 118,375	
Operating Expenses	26,000	
Other:		
Jury Payroll	60,000	
State Payroll	10,000	
Referees and Masters	15,000	
Stenographers	45,000	
Clerk's Retirement	2,900	
New Equipment	<u>1,000</u>	
Total		\$ 278,275
13. Nursing Home		
a. Administration		
Personnel	\$ 117,079	
Operating Expenses	33,300	
Other:		
Health Insurance	105,000	
Retirement	75,000	
Social Security	138,000	
Insurance	<u>50,000</u>	
Total		\$ 518,379
b. Purchasing		
Personnel	\$ 37,631	
Operating Expenses	<u>1,500</u>	
Total		\$ 39,131

MERRIMACK COUNTY REPORT

c. Dietary

Personnel	\$ 203,095
Operating Expenses	58,000
Other:	
Inmate Labor	4,000
Food	<u>350,000</u>
Total	\$ 615,095

d. Nursing Services

Personnel	\$ 1,326,523
Operating Expenses	30,000
Other:	
Replacement Equipment	<u>1,000</u>
Total	\$ 1,357,523

e. Plant Operations

Personnel	\$ 172,769
Operating Expenses	28,200
Other:	
Electricity	85,000
Gas	4,000
Water	4,000
Care of Equipment	23,500
Fuel	80,000
Equipment	<u>4,100</u>
Total	\$ 401,569

f. Waste Treatment

Operating Expenses	\$ <u>8,800</u>
Total	\$ 8,800

g. Laundry and Linen

Personnel	\$ 116,239
Operating Expenses	55,000
Other:	
Replacement Equipment	<u>5,000</u>
Total	\$ 176,239

h. Housekeeping

Personnel	\$ 182,232
Operating Expenses	<u>25,300</u>
Total	\$ 207,532

MERRIMACK COUNTY REPORT

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i. Physicians

Personnel	\$	57,643
Operating Expenses	6,000	
Other:		
Equipment	1,500	
Purchased Drugs	55,000	
Physicals	<u>5,000</u>	
Total		<u>\$ 125,143</u>

j. Rehabilitation/Recreation

Personnel	\$	65,203
Operating Expenses	3,000	
Other:		
Services to Residents	<u>20,000</u>	
Total		<u>\$ 88,203</u>

k. Social Services

Personnel	\$	19,424
Operating Expenses	<u>500</u>	
Total		<u>\$ 19,924</u>
Total Nursing Home		<u>\$ 3,557,538</u>

14. Farm

Personnel	\$	40,693
Operating Expenses	12,550	
Other:		
Feed	24,000	
Taxes	10,500	
Special Projects	1,500	
New Equipment	9,000	
Insurance	5,000	
Gas/Oil	2,500	
Seed/Fertilizer/Spray	<u>6,000</u>	
Total		<u>\$ 113,018</u>

15. Cooperative Extension Service

\$ 99,549

16. Grants

Central New Hampshire Community Mental Health Services	\$	43,200
Community Services Council of Greater Concord		4,000

MERRIMACK COUNTY REPORT

Community Action Program:

Meals on Wheels	\$	23,000
Visiting Nurse Association		27,000
Retired Senior Volunteer Program		6,000
Merrimack County Converva- tion District		10,000
Senior Bake and Make		800
Total	\$	114,000

17. Contingency	\$	40,000
18. Debt Service	\$	988,505
19. Salary Increase	\$	300,000
TOTAL APPROPRIATION	\$	7,374,766

II. Be it further resolved that the salaries for the following positions be established as indicated effective January 1, 1979:

Chairman, Board of Commis- sioners	\$	4,000
Commissioners		3,500
Treasurer		3,500
County Attorney		21,000
Sheriff		19,000
Register of Deeds		18,000

III. Be it further resolved that the sums hereinafter detailed are hereby adopted as estimates of revenue from the sources indicated:

1. Superior Court	\$	50,000
Register of Deeds		150,000
Sheriff:		
Writ Fees		75,000
Dispatch System		49,177
Welfare		18,000
Revenue Sharing	\$	220,000
Corrections-Miscellaneous		10,000
Interest		130,000
Total	\$	702,177

2.	County Farm	
	Sale of Milk	\$ 75,000
	Sale of Livestock	3,000
	Sale of Produce	1,000
	Sale of Food to Home	25,000
	Miscellaneous	<u>2,000</u>
	Total	\$ 106,000
3.	Home and Hospital	
	Patient Income	\$ 3,542,872
	Maintenance	5,000
	Internal Income	10,000
	Miscellaneous	<u>15,000</u>
	Total	\$ 3,572,872
4.	Prior Year Surplus	0
	TOTAL REVENUE	\$ 4,381,049

IV. Be it further resolved that, the total appropriation being in excess of the total estimated revenues in the amount \$2,993,717 the treasurer shall issue his warrant to the several towns and cities in the county for this amount pursuant to RSA 29:11.

V. Be it further resolved in accordance with RSA 24:14 that no transfers of appropriations shall be made between departments without the approval of the Executive Committee of the County Convention.

VI. This resolution shall take effect upon passage.

**REPORT OF THE MERRIMACK COUNTY
COMMISSIONERS**

1979 was a year of growth in services expansion of court facilities and crisis in corrections.

A grant from the Farmers Home Administration of the U.S. Department of Agriculture resulted in Merrimack County being able to conduct a study of the need and availability of human service programs in rural areas. A copy of this report is available from the County Commissioners office.

In April 1979, work was started on the renovations to the Merrimack County Courthouse. The 1.3 million dollar project, which will be completed in early 1980, will provide an additional jury courtroom, adequate space for the full time County Attorney, Sheriff and Clerk of Court. In addition, there will be rooms for private conferences between lawyers and clients which has not been available previously.

In a year of high inflation and increasing costs, we were pleased to keep the increase in county taxes down to one per cent.

1979 was a year of continuing controversy over the future of the County Correction facility. With numerous studies being conducted, the Commissioners were faced in the fall of 1979 with a Superior Court order denying the incarceration of a prisoner at the correctional facility. The judge's reasoning was that the jail was unsafe and a fire hazard. After lengthy meetings with legal counsel the Board of Commissioners decided to close the jail in December. The House of Corrections continues to operate; but pre-trial detainees must be sent to facilities in other counties. We hope that this situation will be resolved in 1980.

MERRIMACK COUNTY BOARD OF COMMISSIONERS

Peter J. Spaulding
Albert Ayotte
Edna C. McKenna

TREASURER'S REPORT

To the Citizens of Merrimack County:

Merrimack County continues its enviable position of having a triple-A financial rating, at a time when rapid nationwide economic changes and bond market uncertainty have forced interest rates for municipal borrowing to unprecedented heights.

During a period when interest rates for municipals have been approaching double digits, Merrimack County's triple-A rating has enabled us to borrow funds at 5.7 percent interest on the bond issue for renovating the County Courthouse. This is a lower rate than the County has had to pay for some previous bond issues, in contrast to many other municipalities where borrowing costs have been steadily rising.

The continued triple-A rating reflects prudent management and sensitivity to changing economic times by both the County and the cities and towns within it. As an example, we were able to strengthen the County's financial position, and thereby minimize its borrowing cost, by reinvesting surplus monies and by timing expenditures to maximize the return on funds prior to their expenditure. This, of course, has the additional beneficial result of smaller assessments to communities.

I would like to take this opportunity to thank my staff and Mr. Rodney Tenney for their assistance in meeting the responsibilities of the Treasurer's Office.

Laurent J. Boucher
TREASURER

MERRIMACK COUNTY REPORT

REPORT OF RECEIPTS AND EXPENDITURES

Board of County Commissioners
County of Merrimack, New Hampshire
Concord, New Hampshire 03301

Gentlemen:

We have examined the financial statements of the funds and account groups, as indexed, of the County of Merrimack, New Hampshire as at and for the fiscal year ended December 31, 1979. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The County has not maintained a complete records of its general fixed assets as required by generally accepted accounting principles. The statement of general fixed assets included in these financial statements has been prepared using both estimated historical costs provided by County management and current appraisal data provided by insurance companies. We do not take any responsibility for these values.

In our opinion, except as noted in the above paragraph the financial statements of the funds and account groups, as indexed, of the County of Merrimack, New Hampshire present fairly the financial position of such funds and account groups as at December 31, 1979 and the results of operations of such funds and account groups for the fiscal year then ended, in conformity with generally accepted accounting principles which, except for the change, with which we concur, in the method of accounting for the enterprise fund (Merrimack County Nursing Home) as described in note 10 to the financial statements have been applied on a basis consistent with that of the preceding year.

The accompanying supplemental information in the column on the accompanying combined balance sheet captioned "Total Memorandum Only" is not necessary for a fair presentation of the financial statements, but is presented as additional analytical data. The supplemental information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements, as indexed and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Respectfully submitted,

David L. Connors
Certified Public Accountant
JOHN E. RICH & COMPANY
Accountants and Auditors

COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
AS AT DECEMBER 31, 1979

MERRIMACK COUNTY REPORT

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MERRIMACK COUNTY REPORT

Fund E-Quity:				
Investment in General Fixed Assets				3,426,596
Advancement From General Fund - General Obligation Bonds		5,060,000		5,060,000
Retained Earnings/Fund Balance Reserved For:				
Return to General Fund	1,806,342			1,806,342
Encumbrances			1,425,162	800
Specific Agencies		330,795		330,795
Unreserved:				
Designated for Specific Capital Projects	149,198			
Undesignated	149,198	330,795	1,425,162	68,906
Total Fund Equity			3,426,596	69,706
TOTAL LIABILITIES AND FUND EQUITY	\$ 642,970	\$ 149,198	\$ 364,127	\$ 7,552,390
				\$ 3,426,596
				\$ 6,385,000
				\$ 19,945,443

The Accompanying Notes are an Integral Part of these Financial Statements.

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND FIDUCIARY FUND TYPE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

MERRIMACK COUNTY REPORT

Sources of Financial Resources	Governmental Fund Types			Fiduciary Fund Type			Total (Memorandum Only) December 31, 1979
	General	Special Revenue (Schedule 2)	Capital Projects (Schedule 4)	Agency (Schedule 6)			
Revenues:							
Taxes	\$ 2,492,359	\$	\$				\$ 2,492,359
Charges for Services	350,117						350,117
County Farm	125,941						125,941
Intergovernmental	47,158		330,922				378,080
Interest			6,090				164,449
Miscellaneous	157,748			9,213		149,146	157,748
Reimbursements			6,261				6,261
Bail and Transfers							53,479
Patient Funds Received							549,152
Patients Without Funds Received							21,756
Legal Proceedings							95,641
Other							14,683
Total Revenues	3,173,323		343,273		9,213		883,857
Other Sources:							
Proceeds From Bond Issue					625,000		625,000
Interfund Transfers	337,830		123,878		60,000		521,708
Total Sources of Financial Resources	3,511,153		467,151		694,213		5,556,374

MERRIMACK COUNTY REPORT

Fiduciary Fund Type	Governmental Fund Types			Total (Memorandum Only) December 31, 1979
	General	Special Revenue (Schedule 2)	Capital Projects (Schedule 4)	
Uses of Financial Resources				
Expenditures:				
Current:				
General Government	2,363,973	125,546		2,489,519
Corrections Department	406,107			406,107
County Farm	123,538			123,538
Bail Refunds and Forfeits				46,939
Funds Disbursed to Patients				536,516
Funds Disbursed to Patients				19,678
Without Funds				78,051
Legal Proceedings				12,245
Other				1,021,211
Capital Outlay	27,289	2,675	991,247	521,750
Debt Service	521,750			
Total Expenditures	3,442,657	128,221	991,247	693,429
Other Uses:				
Interfund Transfers	123,878	250,902	69,213	443,993
Total Uses of Financial Resources	3,566,535	379,123	1,060,460	5,699,547
Net Increase (Decrease) In Fund Balance During the Year	(55,382)	88,028	(366,247)	(143,173)
Fund Balance, January 1, 1979	124,288	61,170	697,045	1,255,105
Restatement and Reclassifications (Note 10)				190,428
As Restated	124,288	61,170	697,045	9,629
Fund Balance, December 31, 1979	\$ 68,906	\$ 149,198	\$ 330,798	\$ 1,425,162
				1,234,734
				9,629
				1,234,734
				2,117,237
				2,107,608
				5,699,547
				5,699,547
				2,107,608
				2,117,237
				1,974,064

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

Sources of Financial Resources	General Fund				Special Revenue Funds				Total (Memorandum Only)	
	Budget		Actual		Budget		Actual		Budget	
	Actual	Over/(Under)	Actual	Over/(Under)	Actual	Over/(Under)	Actual	Over/(Under)	Actual	Over/(Under)
Revenues:										
Taxes	2,492,359	\$ 2,492,359	\$ 2,492,359	\$ 2,492,359	\$ 2,492,359	\$ 2,492,359	\$ 2,492,359	\$ 2,492,359	\$ 2,492,359	\$ 2,492,359
Charges for Services	324,177	350,117	25,940	350,117	324,177	350,117	324,177	350,117	350,117	350,117
County Farm	106,000	125,941	19,941	125,941	106,000	125,941	106,000	125,941	106,000	125,941
Intergovernmental	52,400	47,158	(5,242)	220,000	330,922	110,922	272,400	278,080	105,680	105,680
Interest	140,000	157,748	17,748	6,090	6,090	6,090	140,000	140,000	6,090	6,090
Miscellaneous										
Reimbursements										
Total Revenues	3,114,936	3,173,323	58,387	220,000	343,273	123,273	123,273	333,936	3,516,596	181,660
Other Sources:	220,000	337,830	117,830	133,949	123,878	(10,071)	10,071	353,949	461,708	107,759
Total Sources of Financial Resources	3,334,936	3,511,153	176,217	353,949	467,151	113,202	113,202	3,688,885	3,978,304	289,419
Uses of Financial Resources										
Expenditures:										
Current	2,208,851	2,363,973	155,122	128,949	125,546	(3,403)	2,337,800	2,489,519	151,719	15,979
General Government	390,128	406,107	15,979	(241)			390,128	406,107	(241)	
Corrections Department	123,779	123,538					123,779	123,538		
County Farm	30,767	27,289	(3,278)*	5,000	2,675	(2,325)	35,767	29,964		(5,803)
Capital Outlay	521,750	521,750					521,750	521,750		
Debt Service	3,275,275	3,442,657	167,382	133,949	128,221	(5,728)	3,409,224	3,570,878		161,654
Total Expenditures										
Other Uses:										
Interfund Transfers	133,949	123,878	(10,071)	220,000	250,902	30,902	353,949	374,780*	20,831	
Total Uses of Financial Resources	3,409,224	3,566,535	157,311	353,949	379,123	25,174	3,763,173	3,945,658	182,485	

MERRIMACK COUNTY REPORT

	General Fund				Special Revenue Funds				Total (Memorandum Only)			
	Actual		Over/(Under) Budget		Actual		Over/(Under) Budget		Actual		Over/(Under) Budget	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Net Increase (Decrease) in Fund Balance During Year	(74,288)*	(55,382)	18,906		88,028	88,028	(74,288)		32,646		106,934	
Fund Balance, January 1, 1979	124,288	124,288			61,170	61,170			124,288	183,458		61,170
Fund Balance, December 31, 1979	\$ 50,000	\$ 68,906	\$ 18,906	\$ 149,198	\$ 149,198	\$ 50,000			\$ 218,104	\$ 168,104		

*\$74,288 was appropriated to reduce 1979 taxes.

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
PROPRIETARY FUND TYPE

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
 RETAINED EARNINGS/FUND BALANCE ENTERPRISE FUND**
MERRIMACK COUNTY NURSING HOME
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

Revenues:

Taxes	\$ 462,070
County Contribution, Debt Principal Retirement	435,000
Charges for Services	3,611,089
Miscellaneous Income	8,272
Internal Income	4,587
Maintenance Income	10,429
Medical Services Income	6,078
Interfund Transfer: From Capital Projects Fund	<u>104,188</u>
 Total Revenues	 <u>\$ 4,641,713</u>

Expenses:

General Government	3,698,938
Depreciation	256,814
Interest	323,858
Interfund Transfer: To General Fund	<u>77,715</u>
 Total Expenses	 <u>4,357,325</u>

Net Increase in Retained Earnings/Fund Balance During Year	<u>284,388</u>
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Retained Earnings/Fund Balance, January 1, 1979	336,337
Restatement and Reclassifications (Note 10)	<u>1,185,617</u>

As Restated	<u>1,521,954</u>
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Retained Earnings/Fund Balance, December 31, 1979	\$ 1,806.342
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The Accompanying Notes are an Integral Part of these Financial Statements.

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
PROPRIETARY FUND TYPE**

**STATEMENT OF CHANGES IN FINANCIAL POSITION -
ENTERPRISE FUND MERRIMACK COUNTY NURSING HOME
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

Sources of Funds

From Operations:

Net Increase in Retained Earnings/Fund Balance	
During the Year	\$ 284,388
Expense Not Requiring Current Outlay of	
Financial Resources, Depreciation	<u>256,814</u>
Total Sources of Funds From Operations	\$ 541,202

Uses of Funds

Decrease in Advance From County:

General Obligation Bonds	435,000
Purchase of Building Additions and Equipment	<u>126,964</u>
Total Uses of Funds	<u>561,964</u>
NET DECREASE IN WORKING CAPITAL	\$ <u>(20,762)</u>

COMPONENT ELEMENTS OF WORKING CAPITAL

	Increase or (Decrease)
Cash	\$ 1,028
Accounts Receivable	37,201
Prepaid Expenses	(13,965)
Inventories	18,283
Accounts Payable	(187,697)
Accrued Liabilities	(10,382)
Interfund Loan Payable	<u>134,770</u>

NET DECREASE IN WORKING CAPITAL \$ (20,762)

The Accompanying Notes are an Integral Part of these Financial Statements

MERRIMACK COUNTY REPORT

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COUNTY OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

	Balance January 1, 1979	Additions	Balance December 31, 1979
Cost or Estimated Value			
Buildings and Land:			
General Government	\$ 1,800,000	\$	\$ 1,800,000
House of Corrections	400,000		400,000
Farm	100,000		100,000
Equipment:			
General Government	139,642	18,129	157,771
Farm Equipment	72,750	9,016	81,766
Construction in Progress:			
Court House		887,059	887,059
Total Cost or Estimated Cost	\$ 2,512,392	\$ 914,204	\$ 3,426,596
Investments in General Fixed			
Assets Derived From:			
General Obligation Bonds	\$ 1,000,000	\$ 625,000	\$ 1,625,000
Current Revenue	1,512,392	270,804	1,783,196
Federal Revenue Sharing		18,400	18,400
Total Investment in General Fixed Assets	\$ 2,512,392	\$ 914,204	\$ 3,426,596

MERRIMACK COUNTY REPORT

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

	<u>General Obligation Notes and Bonds Issued</u>	<u>General Obligation Notes and Bonds Retired</u>	<u>Balance December 31, 1979</u>
<u>Amount to be Provided in the Future for Retirement of Long-Term Debt</u>	<u>\$ 6,245,000</u>	<u>\$ 625,000</u>	<u>\$ 485,000</u>
General Obligation Debt Payable			
General Obligation Debt:			
Long-Term Note, 6.75% Due 9/1/79	\$ 70,000	\$ 70,000	\$ 70,000
Long-Term Bonds:			
Public Improvement Bonds, Administration Building, 4.9% Due 10/1/93	750,000	50,000	700,000
Public Improvement Bonds, Hospital, 3.75%, Due 6/1/86	210,000	30,000	180,000
Public Improvement Bonds, Two Hundred Bed Addition, 6.00%, Due 7/15/95	4,675,000	275,000	4,400,000
Public Improvement Bonds, Two Hundred Bed Supple- mental, 4.25%, Due 9/1/87	540,000	60,000	480,000
Public Improvement Bonds, Court House Additions, 5.70%, Due 9/1/89	625,000		625,000
Totals	\$ 6,245,000	\$ 625,000	\$ 485,000
			\$ 6,385,000

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
AS AT DECEMBER 31, 1979

	Federal	County	Law	Rural	Crime	Total
	Revenue	Extension	Enforcement	Planning	Grants	December 31,
	Sharing	CETA	Service	Councils	Grants	1979
Assets						
Cash	\$ 143,159	\$ 5,238	\$ 801	\$	\$	149,198
Fund Balance						
Undesignated	\$ 143,159	\$ 5,238	\$ 801	\$	\$	149,198

The Accompanying Notes are an Integral Part of these Financial Statements.

MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

ALL SPECIAL REVENUE FUNDS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

	<u>Federal Revenue Sharing</u>	<u>County Extension Service</u>	<u>CETA</u>	<u>Law Enforcement Planning Councils</u>	<u>Rural Planning Grants</u>	<u>Crime Grants</u>	<u>Total December 31, 1979</u>
Sources of Financial Resources							
Revenue:							
Intergovernmental	\$300,020	\$27,625	\$	\$	\$	\$ 3,277	\$ 330,922
Interest	6,026		64				6,090
Reimbursements	<u>306,046</u>	<u>27,625</u>	<u>6,261</u>				<u>6,261</u>
Total Revenues						3,277	343,273
Other Sources:							
Transfers from General Fund			97,423			26,455	
Total Sources of Financial Resources	<u>306,046</u>	<u>27,625</u>	<u>103,748</u>	<u>-</u>	<u>26,455</u>	<u>3,277</u>	<u>467,151</u>
 Uses of Financial Resources							
Expenditures:							
General Government			99,091			26,455	125,546
Capital Outlay			<u>2,675</u>				<u>2,675</u>
Total Expenditures			<u>101,766</u>			<u>26,455</u>	<u>128,221</u>

	<u>Federal Revenue Sharing</u>	<u>CETA</u>	<u>County Extension Service</u>	<u>Law Enforcement Planning Councils</u>	<u>Rural Planning Grants</u>	<u>Crime Grants</u>	<u>Total December 31, 1979</u>
Other Uses:							
Transfer to General Fund	<u>220,000</u>	<u>27,625</u>				<u>3,277</u>	<u>250,902</u>
Total Uses of Financial Resources	220,000	27,625	101,766	-	26,455	3,277	379,123
Net Increase (Decrease) in Fund Balance During Year	86,046		1,982				88,028
Fund Balance, January 1, 1979	<u>57,113</u>		<u>3,256</u>	<u>801</u>			<u>61,170</u>
Fund Balance, December 31, 1979	<u>\$143,159</u>	<u>\$ -</u>	<u>\$ 5,238</u>	<u>\$ 801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,198</u>

The Accompanying Notes are an Integral Part of these Financial Statements.

MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
AS AT DECEMBER 31, 1979

	<u>Court House Renova- tions</u>	<u>Two Hundred Bed Addition</u>	<u>Adminis- tration Building</u>	<u>Total December 31, 1979 (Exhibit A)</u>
Assets				
Cash	\$ 225,000	\$ 61,052	\$ 134	\$ 286,186
Interfund Loan Receivable	<u>77,941</u>	<u> </u>	<u> </u>	<u>77,941</u>
TOTAL ASSETS	\$ 302,941	\$ 61,052	\$ 134	\$ 364,127
Liability and Fund Balance				
Liability:				
Interfund Loan Payable	\$	\$ 33,332	\$	\$ 33,332
Fund Balance				
Designated for Specific Capital Projects	<u>302,941</u>	<u>27,720</u>	<u>134</u>	<u>330,795</u>
TOTAL LIABILITY AND FUND BALANCE	\$ 302,941	\$ 61,052	\$ 134	\$ 364,127

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE ALL CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

	<u>Court House Renova- tions</u>	<u>Two Hundred Bed Addition</u>	<u>Adminis- tration Building</u>	<u>Total December 31, 1979 (Exhibit B)</u>
Sources of Financial Resources				
Revenues:				
Interest	\$ 4,128	\$ 5,085	\$	\$ 9,213
Other Sources:				
Proceeds from Bond Issue	625,000			625,000
Transfer from Court House Renovation		60,000		60,000
Total Sources of Financial Resources	629,128	65,085	-	694,213

MERRIMACK COUNTY REPORT

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	<u>Court House Renova- tions</u>	<u>Two Hundred Bed Addition</u>	<u>Adminis- tration Building</u>	<u>Total December 31, 1979 (Exhibit B)</u>
Uses of Financial Resources				
Expenditures:				
Contractors	819,331			819,331
Court House Design	<u>67,728</u>	—	—	67,728
Total Expenditures	887,059			887,059
Other Uses, Interfund Transfers:				
Enterprise Fund		104,188		104,188
Two Hundred Bed Addition	60,000			60,000
General Fund	<u>4,128</u>	<u>5,085</u>	—	9,213
Total Uses of Financial Resources	<u>951,187</u>	<u>109,273</u>	—	1,060,460
Net Decrease in Fund Balance During Year	(332,059)	(44,188)		(336,247)
Fund Balance, January 1, 1979	<u>625,000</u>	<u>71,911</u>	<u>134</u>	<u>697,045</u>
Fund Balance, December 31, 1979	<u>\$ 302,941</u>	<u>\$ 27,723</u>	<u>\$ 134</u>	<u>\$ 330,798</u>

The Accompanying Notes are an Integral Part of these Financial Statements.

MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE
FIDUCIARY FUND TYPE
COMBINING BALANCE SHEET
ALL AGENCY FUNDS
AS AT DECEMBER 31, 1979

	<u>Superior Court</u>	<u>Shapiro Escrow Fund</u>	<u>County Patient Funds</u>	<u>Patients Without Funds</u>	<u>Clerk of Superior Court</u>	<u>Total December 31, 1979</u>	<u>(Exhibit A)</u>
<u>Assets</u>							
Cash	\$ 1,282,999	\$ 9,448	\$ 98,035	\$ 5,023	\$ 29,657	\$ 1,425,162	
<u>Fund Balance</u>							
Designated for Specific Agencies	\$ 1,282,999	\$ 9,448	\$ 98,035	\$ 5,023	\$ 29,657	\$ 1,425,162	

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

FIDUCIARY FUND TYPE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

	Superior Court	Shapiro Bail and Escrow Fund	County Patient Funds	Patients Without Funds	Clerk of Superior Court	Total December 31, 1979 <u>(Exhibit B)</u>	MERRIMACK COUNTY REPORT
Sources of Financial Resources							
Bail and Transfers	\$ 53,479	\$ 549,152		21,756	95,641	\$ 53,479	46,939
Patient Funds Received						21,756	536,516
Patients Without Funds Received							19,678
Legal Proceedings	148,654	492			14,683		14,683
Interest							14,683
Other	<u>202,133</u>	<u>492</u>	<u>549,152</u>	<u>21,756</u>	<u>110,324</u>	<u>883,857</u>	<u>46,939</u>
Total Sources of Financial Resources							
Uses of Financial Resources							
Bail Refunds and Forfeits	46,939						46,939
Funds Disbursed to Patients							536,516
Funds Disbursed to Patients Without Funds							19,678
Legal Proceedings							78,051
Other							12,245
Total Uses of Financial Resources	<u>46,939</u>	<u>-</u>	<u>536,516</u>	<u>19,678</u>	<u>90,296</u>	<u>693,429</u>	<u>-49-</u>

MERRIMACK COUNTY REPORT

<u>Superior Court Bail and Escrow</u>	<u>Shapiro Escrow Fund</u>	<u>County Patient Funds</u>	<u>Patients Without Funds</u>	<u>Clerk of Superior Court</u>	<u>Total December 31, 1979</u>	<u>(Exhibit B)</u>
155,194	492	12,636	2,078	20,028	190,428	
Net Increase in Fund Balance During the Year						
Fund Balance, January 1, 1979	1,127,805	8,956	85,399	2,945	9,629	1,225,105
Restatement and Reclassification (Note 10)	<u>1,127,805</u>	<u>8,956</u>	<u>85,399</u>	<u>2,945</u>	<u>9,629</u>	<u>9,629</u>
As Restated						
Fund Balance, December 31, 1979	\$ 1,282,999	\$ 9,448	\$ 98,035	\$ 5,023	\$ 29,657	\$ 1,425,162

The Accompanying Notes are an Integral Part of these Financial Statements.

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS****NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the County of Merrimack, New Hampshire, conform to generally accepted accounting principles as applicable to governmental units.

The following is a summary of the more significant policies:

Basis of Presentation

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues, and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the County:

GOVERNMENTAL FUNDS

- 1) **General Fund** - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.
- 2) **Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.
- 3) **Capital Projects Funds** - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

PROPRIETARY FUNDS

- 4) **Enterprise Fund** - An enterprise fund (The Merrimack County Nursing Home) is used to account for operations that provide a service to the resident of the County by user charges and reimbursements from the State of New Hampshire, where periodic measurement of net income is required by the County and State for capital maintenance, public policy, management control, accountability, and cost reimbursement purposes. Such accounting principles required the preparation of separate financial statements as has been done in this case.

FIDUCIARY FUNDS

- 5) **Agency Funds** - The account for assets held by a governmental unit acting as an agent for individuals, private organizations, other governmental units, and/or other funds.

ACCOUNT GROUPS

General Fixed Assets

Buildings, improvements and equipment of the general fund are not recognized as fixed assets but are expensed at the time of purchase. No depreciation has been recognized on these assets.

The values for the general fixed assets shown in Exhibit F of this report are based on estimated historical costs as provided by county management and current appraisal data as provided by insurance companies.

Long-Term Debt Group of Accounts

All bonded debt is recorded in the general long-term debt accounts including \$5,060,000 of nursing home bonds. It is the county's intention to retire these bonds from tax revenues generated by the general fund, even though the proceeds of the bonds were used to construct tangible and potentially saleable assets (i.e. Nursing Home buildings). In addition, the bonds bear the full faith and credit of all the taxpayers of the county, not just individuals involved with the nursing home.

Bases of Accounting

The modified accrual basis of accounting is used for all governmental type funds (general, special revenue, and capital projects) and fiduciary (agency) funds.

Under the modified accrual basis of accounting, revenues are recorded when received in cash except in cases where they are both measurable and available and therefore are resources which may be used to finance expenditures of the fiscal period. Expenditures, except for interest on the commissioners' office portion of long-term debt which is recorded when it becomes due, are recorded when goods or services are received and actual liabilities are incurred.

The full accrual basis of accounting is used for the enterprise fund (Merrimack County Nursing Home).

Inventories

All funds except the enterprise fund (Merrimack County Nursing Home) do not record inventories. The nursing home records inventories at cost on a first-in, first-out basis.

Prepaid Expenses

Prepaid expenses of the enterprise fund (Merrimack County Nursing Home) represent prepayments of subsequent year's expenses. They will be written off as actual expenses when they are incurred during 1980. At the end of 1979 the prepaid expenses were composed as follows:

Health Insurance	\$ 14,698
Plant Insurance	16,025
Total Prepaid Expenses	<u>\$ 30,723</u>

Accrued Expenses

Accrued expenses of the enterprise fund (Merrimack County Nursing Home) are comprised of the following:

Accrued Payroll	\$ 10,843
Accrued Interest	128,353
Accrued Employee Compensation	
Vacation Leave	150,391
Total Accrued Expenses	<u>\$ 289,587</u>

NOTE 2 - PENSION FUND

The county provides for pension benefits to substantially all employees through a contributory retirement system under New Hampshire law. The law prescribes the formula for computing retirement allowances and presently does not permit advance funding of pension liabilities. Retirement allowances are paid by county funding and employees' contributions, based on age and date of entry. Employee contributions constitute an annuity savings fund from which a portion of the retirement allowances are paid. Pension expense for the year totaled \$76,739 determined on an actuarial basis. The unfunded past service liability of the entire retirement system was approximately nineteen million dollars (of which approximately seventeen million dollars is the state's liability) and is being amortized over a twenty year period terminating in 1993. The value of vested benefits of the employees has not been determined.

NOTE 3 - ACCUMULATED UNUSED EMPLOYEE BENEFITS

The county does not accrue accumulated vacation or sick leave in the General Fund, but rather records these costs at the time the payments are made. The enterprise Fund (Merrimack County Nursing Home) accrues accumulated vacation leave and recognizes the expense in the period the leave is earned.

Vacation Leave - Employees earned between one half hour per eight hours worked to one and a quarter days vacation at the completion of each month's service. At least one week of vacation leave must be used within one year of accrual. Upon termination, employees receive any remaining vacation leave which has been accrued. At December 31, 1979, estimated accrued vacation leave was \$150,391 for the Enterprise Funds (Merrimack County Nursing Home).

Sick Leave - Employees earned between one half hour per eight hours worked to one and one half days at the completion of each month, depending upon the employees' classification. Employees may accumulate a maximum of 90 days sick leave. Sick leave is not vested and it is not the policy of the County to pay accrued sick leave to employees upon termination. Sick leave is only recognized in the year it is paid. Accrued sick leave is not reflected in the financial statements because it is not payable until used by an employee.

NOTE 4 - FUTURE DEBT REQUIREMENTS

As stated in note 1, all bonded debt is paid through the General Fund. The debt service requirements of both the General Fund and the Merrimack County

MERRIMACK COUNTY REPORT

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Nursing Home at December 31, 1979 is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1980	\$ 480,000	\$ 360,512	\$ 840,512
1981	475,000	334,276	809,276
1982	475,000	308,134	783,134
1983	475,000	281,991	756,991
1984	475,000	255,849	730,849
Subtotal	2,380,000	1,540,762	3,920,762
1985-1995	4,005,000	1,267,724	5,272,724
Total	\$ 6,385,000	\$ 2,808,486	\$ 9,193,486

NOTE 5 - CONSTRUCTION COMMITMENTS

The County is currently renovating and making additions to the county court house. The contract of \$913,000 was awarded to A.P Whitaker & Sons, Inc. The renovations and addition are being financed with the proceeds of a \$625,000 bond issue and a contribution of \$625,000 from the general fund balance, the total court house project will cost \$1,190,000 the balance of \$277,000 being used for architect's fees and other related costs. The remaining \$60,000 will be used for the installation of an additional elevator needed in the new nursing home.

NOTE 6 - ENTERPRISE FUND FIXED ASSETS

The Enterprise Fund (Merrimack County Nursing Home) buildings and its equipment have been recorded at cost. Depreciation had been computed on the above buildings and equipment using the straight-line method based on the following useful lives:

New County Home Building	25-40 Years
Building Improvements - Other	15-30 Years
New Nursing Home Start Up Equipment	2-5 Years
New and Pre-Existing Nursing Home Equipment	3-20 Years

The major classes of nursing home depreciable assets as at December 31, 1979 are summarized as follows:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Depreciated Value</u>
Buildings and Improvements	\$ 7,103,735	\$ 726,225	\$ 6,377,510
Equipment	745,518	221,627	523,891
Totals	\$ 7,849,253	\$ 947,852	\$ 6,901,401

NOTE 7 - LITIGATION

At the time of the audit, Merrimack County was in dispute with an ex-inmate of the Merrimack County Department of Corrections who seeks \$50,000 in damages as a result of a fall while incarcerated at the Merrimack County penal institution. In the opinion of the County attorney, the suit will be resolved favorably to the County and should not have a significant impact on the County's financial condition.

NOTE 8 - OVEREXPENDITURES

The major overexpenditures in the general government group of expenditures were welfare and the superior court. The bulk of the welfare overexpenditures were related to old age assistance, APTD and intermediate nursing home care. The county has little control over these expenditures as these items are reimbursements to the State of New Hampshire.

The superior court was also overexpended due to several requests for unbudgeted items and a heavy caseload which resulted in heavy payrolls and service fees. These overexpenditures were authorized by the court over which county officials have no control.

The corrections department also experienced some overexpenditures. Wages and prisoner costs were the principal overexpended areas of the corrections of the corrections department. Some of the difficulty in the corrections department can be blamed on the ancient and inefficient facility (now closed) in which the prisoners were housed.

Minor underexpenditures in other areas helped to limit the total general fund overexpenditures to \$157,311. Actual revenues in excess of estimates in the amount of \$176,217 compensated for the balance of the overexpenditures.

The Merrimack County Nursing Home virtually broke even on its budgeted expenditures. The overexpended unbudgeted transfer to the general fund was offset by an unbudgeted revenue on the general fund. Unbudgeted depreciation

and other full accrual adjustments were more than offset by the bonded debt paid by the general fund on behalf of the nursing home.

NOTE 9 - LEASES

The county extension service leases office space for its operations. It signed a five year lease covering the period from July 1, 1978 to June 30, 1983. The rental is \$1,200 per month for the first year, \$1,350 per month for the second and third years and \$1,500 per month for the fourth and fifth years. The total rent expense for 1979 was \$15,830.

NOTE 10 - RESTATEMENT OF FUND BALANCE AND ACCOUNTING CHANGE

There was one restatement to beginning fund balance as detailed as follows:

Fiduciary Fund Type - Agency

The adjustment of \$9,629 was due to inclusion of the balance of the clerk of superior court's checking account as an agency fund, instead of showing it as an independent schedule under the general fund. The clerk acts as a county agent pending final disposition of the cases under his jurisdiction.

The accounting changes that are related to the enterprise fund (Merrimack County Nursing Home) are detailed as follows:

Proprietary Fund Type - Enterprise Fund

The financial statements for the year ended December 31, 1979 reflect certain changes in accounting principles from those used in previous financial statements. These changes in accounting principles were made to conform with "Governmental Accounting, Auditing and Financial Reporting" recommended by the National Council on Governmental Accounting and "Audits of State and Local Governmental Units" issued by the American Institute of Certified Public Accountants. In previous years, the Merrimack County Nursing Home was reported as part of general fund using the modified accrual basis of accounting. For the current year, the Merrimack County Nursing Home was reported as an enterprise fund using the accrual basis of accounting. These changes resulted in the following restatements of fund balances at January 1, 1979.

Deductions

Reclassification of Amount Due General Fund	\$ 336,337
Recognition of Accrued Interest	138,404
Recognition of Accrued Payroll	8,840
Recognition of Leave and Holiday Earned	<u>131,961</u>
Total Deductions	<u>615,542</u>

Additions

Recognition of Net Depreciated Value of Land, Buildings and Equipment in Excess of Advances from General Fund - General Obligation Bonds	1,536,251
Recognition of Inventories	220,220
Recognition of Prepaid Expenses	<u>44,688</u>
Total Additions	<u>1,801,159</u>

Net Increase in Beginning Retained Earnings/Fund Balance	<u>\$ 1,185,617</u>
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**COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
STATEMENT OF SOURCES OF FINANCIAL RESOURCES -
BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over/(Under) Budget</u>
Revenues			
Property Taxes	\$ 2,492,359	\$ 2,492,359	\$ -
Charges for Services			
Superior Court Fines and Forfeits	50,000	47,058	(2,942)
Register of Deeds Fees	150,000	172,821	22,821
Sheriff's Fees	75,000	87,564	12,564
Dispatch System	49,177	42,674	(6,503)
Total Charges for Services	<u>324,177</u>	<u>350,177</u>	<u>25,940</u>
County Farm			
Sale of Milk	75,000	88,357	13,357
Sale of Livestock	3,000	3,728	728

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	<u>Budget</u>	<u>Actual</u>	<u>Actual Over/(Under) Budget</u>
Sale of Produce	1,000	-	(1,000)
Sale of Food to Home	25,000	26,162	1,162
Miscellaneous	2,000	7,694	5,694
Total County Farm	106,000	125,941	19,941
Intergovernmental Revenues			
Rural Planning Grant	34,400	26,455	(7,945)
Board and Care of Children	13,000	6,281	(6,719)
Direct Aid - Welfare	2,000	2,946	946
Soldiers' Aid	1,000	1,798	798
Old Age Assistance	2,000	780	(1,220)
Income Food Stamp Program	-	1,087	1,087
Federal Payment in Lieu of Taxes	-	1,956	1,956
Probation Clerk Hire	-	5,855	5,855
Total Intergovernmental Revenues	52,400	47,158	(5,242)
Miscellaneous			
Interest	130,000	149,409	19,409
House of Correction - Reimbursements	10,000	6,656	(3,344)
Copier Charges	-	1,079	1,079
Treasurers Department	-	604	604
Total Miscellaneous	140,000	157,748	17,748
Total Revenues	3,114,936	3,173,323	58,387
Other Sources Interfund Transfers			
Special Revenue Funds:			
Federal Revenue Sharing Funds	220,000	220,000	-
Crime Grants	-	3,277	3,277
CETA Funds	-	27,625	27,625
Total Special Revenue Funds	220,000	250,902	30,902
Capital Projects Fund:			
Interest from Building Fund	-	9,213	9,213
Enterprise Fund			
Other	-	77,715	77,715
Total Interfund Transfers	220,000	337,830	117,830
TOTAL SOURCES OF FINANCIAL RESOURCES	\$ 3,334,936	\$ 3,511,153	\$ 176,217

MERRIMACK COUNTY REPORT

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
STATEMENT OF USES OF FINANCIAL RESOURCES - BUDGET
AND ACTUAL
GENERAL FUND - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over/(Under) Budget</u>
Administration			
Personnel	\$ 83,678	\$ 84,195	\$ 517
Audit	6,000	6,571	571
Social Security	34,600	34,375	(225)
Health Insurance	25,500	23,193	(2,307)
Retirement	18,500	18,754	254
Insurance - Workmen's Compensation	7,500	7,493	(7)
Outside Services	4,000	4,707	707
Printing and Binding	2,150	1,476	(674)
Supplies	2,800	2,739	(61)
Communications	6,500	7,760	1,260
Travel	3,300	4,519	1,219
Equipment Repairs	1,650	1,806	156
Equipment Rental	1,000	-	(1,000)
Totals	<u>197,178</u>	<u>197,588</u>	<u>410</u>
Delegation			
	<u>7,500</u>	<u>6,795</u>	<u>(705)</u>
County Attorney			
Personnel	41,741	41,537	(204)
Outside Services	400	470	70
Printing and Binding	700	463	(237)
Supplies	500	392	(108)
Communications	2,150	2,427	277
Travel	100	100	-
Totals	<u>45,591</u>	<u>45,389</u>	<u>(202)</u>
Register of Deeds			
Personnel	76,551	76,111	(440)
Outside Services	3,691	3,463	(228)
Printing and Binding	32,200	32,316	116
Supplies	500	561	61
Communications	3,300	3,095	(205)
Equipment	200	-	(200)
Insurance	1,042	494	(548)
Totals	<u>117,484</u>	<u>116,040</u>	<u>(1,444)</u>

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	<u>Budget</u>	<u>Actual</u>	<u>Actual Over/(Under) Budget</u>
Register of Probate			
Personnel	9,270	8,613	(657)
Probate Judge Account	300	535	235
Outside Services	400	788	388
Printing and Binding	5,000	3,772	(1,228)
Supplies	1,000	632	(368)
Communications	2,700	3,420	720
Equipment Repairs	200	-	(200)
Insurance	1,100	547	(553)
Total Register of Probate	19,970	18,307	(1,663)
Sheriff's Department			
Personnel	142,918	127,206	(15,712)
Sheriff Special Salary Account	-	731	731
Deputy Services	-	12,961	12,961
Education and Training	790	1,330	540
Outside Services	500	705	205
Fees Paid State Officials	6,000	6,449	449
Stationery and Supplies	2,250	2,671	421
Dues and Subscriptions	360	160	(200)
Postage	2,250	1,864	(386)
Photography	450	324	(126)
Telephone	3,000	2,567	(433)
Extraditions and Travel	9,600	6,836	(2,764)
Dispatch Services	17,000	17,000	-
Auto Maintenance	10,400	16,892	6,492
Insurance	9,850	8,046	(1,804)
Total Sheriff's Department	205,368	205,742	374
Dispatch			
Personnel	36,403	38,988	2,585
Social Security	2,054	-	(2,054)
Retirement	1,080	-	(1,080)
Health Insurance	1,786	-	(1,786)
Communications	6,500	6,220	(280)
Total Dispatch	47,823	45,208	(2,615)
Medical Referee			
Salaries	16,280	12,506	(3,774)
Special Services	-	2,210	2,210
Outside Services	-	1,177	1,177
Communications	-	13	13
Travel	-	374	374
Total Medical Referee	16,280	16,280	-

MERRIMACK COUNTY REPORT

	Budget	Actual	Actual Over/(Under) Budget
Maintenance of Court House			
Personnel	25,689	24,191	(1,498)
Electricity	19,500	22,344	2,844
Water	1,200	1,576	376
Fuel	20,000	18,030	(1,970)
Outside Services	6,260	6,470	210
Maintenance Agreements	1,600	1,705	105
Care of Grounds	500	13	(487)
Supplies	2,500	1,767	(733)
Equipment Repairs	4,853	5,240	387
Insurance	3,000	4,393	1,393
Total Maintenance of Court House	85,102	85,729	627
Superior Court			
Personnel	118,375	128,767	10,392
Outside Services	4,000	15,409	11,409
Printing and Binding	4,000	2,755	(1,245)
Supplies	8,000	9,793	1,793
Jury Payroll	60,000	72,071	12,071
State Vs Payroll	10,000	15,354	5,354
Referees and Masters	15,000	31,520	16,520
Court Stenographers Fees	45,000	64,429	19,429
Communications	8,000	10,917	2,917
Travel	500	2,557	2,057
Clerk's Retirement	2,900	2,739	(161)
Equipment Repairs	750	1,304	554
Insurance	750	1,781	1,031
Total Superior Court	277,275	359,396	82,121
Welfare Administration			
Personnel	36,000	35,958	(42)
Printing and Binding	275	253	(22)
Supplies	200	196	(4)
Soldiers Aid	17,000	9,674	(7,326)
Welfare Direct Aid	45,000	52,342	7,342
Old Age Assistance	25,000	43,365	18,365
APTD	96,000	127,387	31,387
Nursing Home Care	466,837	522,222	55,385
Nursing Home Care, County	75,000	66,074	(8,926)
Board and Care of Children	125,000	129,817	4,817
Communications	996	923	(73)
Travel	3,000	2,132	(868)
Equipment Repairs	304	240	(64)
Total Welfare Administration	890,612	990,583	99,971
Other			
Interest, Tax Anticipation Notes	142,897	142,897	-
Mental Health	43,200	42,800	(400)

MERRIMACK COUNTY REPORT

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	<u>Budget</u>	<u>Actual</u>	<u>Actual Over/(Under) Budget</u>
Visiting Nurse Association	27,000	27,000	-
Retired Senior Volunteer Project	6,000	6,000	-
Merrimack County Conservation District	10,000	10,000	-
Community Action Program:			
Meals on Wheels	18,000	18,000	-
Transportation	15,600	15,600	-
Senior Bake and Make	800	-	(800)
Community Services Council	4,000	4,000	-
Contingency Fund	14,161	3,020	(11,141)
Corrections Study	5,000	-	(5,000)
Unemployment Compensation Insurance	12,010	7,599	(4,411)
Total Other	<u>298,668</u>	<u>276,916</u>	<u>(21,752)</u>
TOTAL GENERAL GOVERNMENT	<u>\$ 2,208,851</u>	<u>\$ 2,363,973</u>	<u>\$ 155,122</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
STATEMENT OF USES OF FINANCIAL RESOURCES - BUDGET
AND ACTUAL
GENERAL FUND - CORRECTIONS DEPARTMENT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over/(Under) Budget</u>
Personnel	\$ 234,526	\$ 240,494	\$ 5,968
Social Security	12,077	14,195	2,118
Health Insurance	11,337	9,783	(1,554)
Retirement	6,508	5,504	(1,004)
Supplies	14,500	20,391	5,891
Meals and Board for Inmates	45,167	53,320	8,153
Medical Services	20,000	12,253	(7,747)
Heat and Lights	18,685	25,440	6,755
Communications	4,800	5,096	296
Travel	800	3,323	2,523
Maintenance and Repair of Equipment	5,528	6,186	658
Uniforms	1,500	1,506	6
Rehabilitation Expense	5,700	4,955	(745)
Insurance	<u>9,000</u>	<u>3,661</u>	<u>(5,330)</u>
Total Corrections Department	<u>\$ 390,128</u>	<u>\$ 406,107</u>	<u>\$ 15,979</u>

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE**

**STATEMENT OF USES OF FINANCIAL RESOURCES - BUDGET
AND ACTUAL**

**GENERAL FUND - COUNTY FARM
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

	<u>Budget</u>	<u>Actual</u>	<u>Over/(Under) Budget</u>
Personnel	\$ 39,874	\$ 40,587	\$ 713
Social Security	2,080	2,396	316
Health Insurance	2,400	2,168	(232)
Retirement	1,875	1,103	(772)
Veterinarian's Fees	1,500	759	(741)
Breeding, Testing and Registrations	1,500	2,178	678
Supplies	2,800	4,710	1,910
Heat and Lights	3,000	5,520	2,520
Gas, Oil and Grease	2,500	2,702	202
Seed, Fertilizer and Spray	6,000	6,337	337
Feed	38,000	38,186	186
Bedding	500	420	(80)
Repairs to Building	750	704	(46)
Repairs to Equipment	3,500	5,315	1,815
Taxes	10,500	5,784	(4,716)
Rent	500	788	288
Special Products	1,500	941	(559)
Insurance	5,000	2,940	(2,060)
Total County Farm	\$ 123,779	\$ 123,538	\$ (241)

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE**

**STATEMENT OF USES OF FINANCIAL RESOURCES - BUDGET
AND ACTUAL**

**GENERAL FUND - CAPITAL OUTLAY
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

	<u>Budget</u>	<u>Actual</u>	<u>Over/(Under) Budget</u>
General Government			
Administration	\$ 3,125	\$ -	\$ (3,125)
County Attorney	200	-	(200)
Register of Deeds	1,728	1,728	-
Register of Probate	2,000	120	(1,880)
Sheriff's Department:			

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	<u>Budget</u>	<u>Actual</u>	<u>Actual Over/(Under) Budget</u>
Vehicle Replacement	9,400	10,627*	1,227
Equipment	1,200	1,427	227
Dispatch	2,414	2,263	(151)
Court House:			
Building Improvements	500	24	(476)
Equipment	200	249	49
Superior Court	<u>1,000</u>	<u>1,835</u>	<u>835</u>
Total General Government	21,767	18,273	(3,494)
County Farm			
Equipment	<u>9,000</u>	<u>9,016*</u>	<u>16</u>
TOTAL CAPITAL OUTLAY	\$ 30,767	\$ 27,289	\$ (3,478)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
STATEMENT OF USES OF FINANCIAL RESOURCES - BUDGET
AND ACTUAL
GENERAL FUND - DEBT SERVICE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over/(Under) Budget</u>
Principal			
General Government:			
Administration Building	\$ 50,000	\$ 50,000	\$ -
Nursing Home:			
Hospital Improvements	30,000	30,000	-
Forty-Eight Bed Addition	70,000	70,000	-
Two Hundred Bed Addition	275,000	275,000	-
Two Hundred Bed Supplemental	60,000	60,000	-
Total Nursing Home	<u>435,000</u>	<u>435,000</u>	<u>-</u>
Total Principal	<u>485,000</u>	<u>485,000</u>	<u>-</u>
Interest			
General Government:			
Administration Building	<u>36,750</u>	<u>36,750</u>	<u>-</u>
TOTAL DEBT SERVICE	\$ 521,750	\$ 521,750	\$ -

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
STATEMENT OF USES OF FINANCIAL RESOURCES - BUDGET
AND ACTUAL
GENERAL FUND - INTERFUND TRANSFERS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over/(Under) Budget</u>
Special Revenue Funds Rural Planning Grant			
Personnel	\$ 25,440	\$ 22,234	\$ (3,206)
Social Security	1,541	-	(1,541)
Supplies	500	962	462
Health Insurance	1,000	954	(46)
Communications	4,519	1,233	(3,286)
Travel	900	944	44
Equipment	500	128	(372)
Total Rural Planning Grant	34,400	26,455	(7,945)
County Extension Service	<u>99,549</u>	<u>97,423</u>	<u>(2,126)</u>
TOTAL INTERFUND TRANSFERS	\$ 133,949	\$ 123,878	\$ (10,071)

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE
FEDERAL REVENUE SHARING FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

Sources of Financial Resources

Revenues:

Intergovernmental:

First Entitlement	\$ 71,278
Second Entitlement	71,278
Third Entitlement	71,280
Fourth Entitlement	<u>86,184</u>
Total Entitlements	\$ 300,020
Interest:	<u>6,026</u>
Total Revenues	\$ 306,046

Uses of Financial Resources

Interfund Transfer to General Fund:

Administration Building Debt Service	50,000
Nursing Home Addition Debt Service	50,000
Social Service Grants	50,000
Corrections Department Salaries	51,600
Vehicle Purchases	<u>18,400</u>
Total Interfund Transfers	<u>220,000</u>
Total Uses of Financial Resources	<u>220,000</u>
Increase in Fund Balance During Year	86,046
Fund Balance, January 1, 1979	<u>57,113</u>
Fund Balance, December 31, 1979	\$ <u>143,159</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE

GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE
COUNTY EXTENSION SERVICE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

Sources of Financial Resources

Revenues:

Reimbursements	\$ 6,261
Interest	<u>64</u>
Total Revenues	\$ 6,325
From Other Sources:	
Interfund Transfer from General Fund	<u>97,423</u>
Total Sources of Financial Resources	\$ 103,748

Uses of Financial Resources

Expenditures:

Current:

Agents' Salaries	30,853
Secretarial Salaries	25,520
Summer Assistant Salary	1,077
Travel	8,795
Supplies and Materials	5,792
Communications Services	5,417
Social Security Taxes	1,636
Maintenance Agreements	1,086

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Health Insurance	1,066
Rents	15,830
Postage and Handling	181
Repairs to Equipment	151
Bond	278
Workmen's Compensation	53
Equipment Insurance	90
Insurance	165
Unemployment Insurance	274
Electricity	674
4-H Work Study	153
<u>Total Current</u>	<u>99,091</u>
Capital Outlay:	<u>2,675</u>
<u>Total Uses of Financial Resources</u>	<u>101,766</u>
Net Increase in Fund Balance During Year	1,982
Fund Balance, January 1, 1979	<u>3,256</u>
Fund Balance, December 31, 1979	\$ <u>5,238</u>

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
PROPRIETARY FUND TYPE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS/FUND BALANCE
BUDGET AND ACTUAL - ENTERPRISE FUND
MERRIMACK COUNTY NURSING HOME
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

	Budget	Actual	Over/(Under) Budget
Revenues			
Taxes	\$ 462,070	\$ 462,070	\$ -
County Contribution - Debt Principal			
Retirement	-	435,000	435,000
Charges for Services	3,542,872	3,611,089	68,217
Miscellaneous Income	15,000	8,272	(6,728)
Internal Income	10,000	4,587	(5,413)
Maintenance Income	5,000	10,429	5,429
Medical Services Income	-	6,078	6,078
Total Revenue	4,034,942	4,537,525	502,583
Other Sources of Revenue:			
Interfund Transfer from Capital Projects Fund	-	104,188	104,188
Total Revenues, All Sources	4,034,942	4,641,713	606,771

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	Budget	Actual	Actual Over/(Under) Budget
Expenses			
Current:			
Administration	573,869	549,262	(24,607)
Purchasing	39,761	39,312	(449)
Dietary	610,195	632,081	21,886
Nursing Services	1,396,323	1,394,489	(1,834)
Plant Operation	441,075	440,071	(1,004)
Waste Treatment Plant	8,800	9,255	455
Laundry and Linen	174,729	157,039	(17,690)
Housekeeping	211,502	212,573	1,071
Medical, Docs, Pharmacist and Clerk	125,123	152,330	27,207
Rehabilitation, Recreation	88,643	88,111	(532)
Social Services	20,464	18,351	(2,113)
Interest	<u>323,858</u>	<u>323,858</u>	-
Total Current	4,014,342	4,016,732	2,390
Capital Outlay	<u>20,600</u>	<u>22,776</u>	<u>2,176</u>
Total Before Transfers	4,034,942	4,039,508	4,566
Other Uses:			
Transfer to General Fund	-	77,715	77,715
Total Modified Accrual Expenses	4,034,942	4,117,223	82,281

Adjustments Required to Change Expenses from Modified Accrual Basis to Full

Accrual Basis:

Additions:

Increase in Payroll Accrual	-	2,003	2,003
Depreciation	-	256,814	256,814
Decrease in Prepaid Expenses	-	13,965	13,965
Increase in Accrued Vacation Leave Earned	-	18,430	18,430

Deductions:

Removal of Capital Outlay Items	-	(22,776)	(22,776)
Decrease in Accrued Interest	-	(10,051)	(10,051)
Increase in Inventory	-	(18,283)	(18,283)
Adjusted Full Accrual Expense	4,034,942	4,357,325	322,383

Net Increase in Retained Earnings/Fund Balance During Year

Retained Earnings/Fund Balance			
January 1, 1979	-	336,337	336,337

Restatement/Reclassification of Beginning Fund Balance:

Reclassification of Amount Due General Fund	-	(336,337)	(336,337)
Recognition of Accrued Interest	-	(138,404)	(138,404)
Recognition of Accrued Payroll	-	(8,840)	(8,840)
Recognition of Leave and Holiday Earned	-	(131,961)	(131,961)

MERRIMACK COUNTY REPORT

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over/(Under) Budget</u>
Recognition of Net Depreciated Value of Land, Buildings and Equipment in Excess of Advances from General Fund			
General Obligation Bonds	-	1,536,251	1,536,251
Recognition of Inventories	-	220,220	220,220
Recognition of Prepaid Expenses	-	44,688	44,688
Adjusted Retained Earnings/Fund Balance, January 1, 1979	-	1,521,954	1,521,954
Retained Earnings/Fund Balance, December 31, 1979	\$ -	\$ 1,806,342	\$ - 1,806,342

COUNTY OF MERRIMACK, NEW HAMPSHIRE
PROPRIETARY FUND TYPE
STATEMENT OF EXPENSES - BUDGET AND ACTUAL
ENTERPRISE FUND - MERRIMACK COUNTY NURSING HOME
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over/(Under) Budget</u>
Administration			
Personnel	\$ - 120,579	\$ 123,984	\$ 3,405
Social Security	138,000	144,150	6,150
Health Insurance	134,000	133,881	(119)
Retirement	75,000	51,379	(23,621)
Outside Services	3,200	4,341	1,141
Postage	1,500	1,646	146
Supplies	6,000	7,968	1,968
Advertising	800	938	138
Communications	14,000	15,333	1,333
Dues and Subscriptions	800	611	(189)
Travel	2,500	2,387	(113)
Conference and Education	4,500	3,909	(591)
Unemployment Compensation	22,990	22,990	-
Insurance	50,000	35,745	(14,255)
Total Administration	\$ 573,869	\$ 549,262	\$ (24,607)
Purchasing			
Personnel	\$ 38,761	\$ 38,357	\$ (404)
Supplies	1,000	955	(45)
Total Purchasing	\$ 39,761	\$ 39,312	\$ (449)

MERRIMACK COUNTY REPORT

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	<u>Budget</u>	<u>Actual</u>	Actual Over/(Under) <u>Budget</u>
Dietary			
Personnel	\$ 204,195	\$ 207,783	\$ 3,588
Inmate Labor	4,000	-	(4,000)
Supplies	52,000	68,698	16,698
Food	350,000	355,600	5,600
Total Dietary	<u>\$ 610,195</u>	<u>\$ 632,081</u>	<u>\$ 21,886</u>
Nursing Services			
Personnel	\$ 1,366,323	\$ 1,366,115	\$ (208)
Medical Personnel Pool	-	1,239	1,239
Supplies	30,000	27,135	(2,865)
Total Nursing Services	<u>\$ 1,396,323</u>	<u>\$ 1,394,489</u>	<u>\$ (1,834)</u>
Plant Operation			
Personnel	\$ 177,959	\$ 166,515	\$ (11,444)
Social Services	-	2,052	2,052
Supplies	3,000	2,889	(111)
Electricity	85,000	95,124	10,124
Gas	4,000	2,795	(1,205)
Water	4,000	2,582	(1,418)
Fuel	118,416	118,776	360
Care of Grounds	5,200	7,333	2,133
Care of Equipment	23,500	22,939	(561)
Building Supplies	20,000	19,066	(934)
Total Plant Operation	<u>\$ 441,075</u>	<u>\$ 440,071</u>	<u>\$ (1,004)</u>
Wast Treatment Plant			
Electricity	\$ 6,000	\$ 5,969	\$ (31)
Water	600	259	(341)
Chemicals	400	645	245
Fuel	1,000	1,732	732
Communications	200	161	(39)
Maintenance and Repairs	600	489	(111)
Total Waste Treatment Plant	<u>\$ 8,800</u>	<u>\$ 9,255</u>	<u>\$ 455</u>
Laundry and Linen			
Personnel	\$ 119,729	\$ 118,454	\$ (1,275)
Supplies	25,000	22,183	(2,817)
Linen Purchased	30,000	16,402	(13,598)
Total Laundry and Linen	<u>\$ 174,729</u>	<u>\$ 157,039</u>	<u>\$ (17,690)</u>
Housekeeping			
Personnel	\$ 187,702	\$ 187,914	\$ 212
Purchased Services	3,800	984	(2,816)
Supplies	20,000	23,675	3,675
Total Housekeeping	<u>\$ 211,502</u>	<u>\$ 212,573</u>	<u>\$ 1,071</u>

MERRIMACK COUNTY REPORT

	<u>Budget</u>	<u>Actual</u>	<u>Over/(Under)</u>	<u>Actual</u>
				<u>Budget</u>
Medical, Doctors, Pharmacist and Clerk				
Personnel	\$ 50,923	\$ 50,405	\$ (518)	
Contract Pharmacist	8,200	8,400	200	
Contract Physician	-	11,722	11,722	
Physicals, Employees	5,000	4,103	(897)	
Purchases, Medicine	55,000	69,164	14,164	
Supplies	6,000	8,536	2,536	
Total Medical, Doctors, Pharmacist and Clerk	\$ <u>125,123</u>	\$ <u>152,330</u>	\$ <u>27,207</u>	
Rehabilitation, Recreation				
Personnel	\$ 66,643	\$ 63,830	\$ (2,813)	
Supplies	2,000	1,488	(512)	
Services for Residents	20,000	22,793	2,793	
Total Rehabilitation and Recreation	\$ <u>88,643</u>	\$ <u>88,111</u>	\$ <u>(532)</u>	
Social Services				
Personnel	\$ 19,964	\$ 18,253	\$ (1,711)	
Supplies	500	98	(402)	
Total Social Services	\$ <u>20,464</u>	\$ <u>18,351</u>	\$ <u>(2,113)</u>	
Interest				
Interest, Tax Anticipation Notes	\$ 8,370	\$ 8,370	\$ -	
Interest, Bonds	315,488	315,488	-	
Total Interest	\$ <u>323,858</u>	\$ <u>323,858</u>	\$ <u>-</u>	
Capital Outlay				
Purchasing	\$ 500	\$ 374	\$ (126)	
Dietary	6,000	777	(5,223)	
Nursing	1,000	1,383	383	
Plant Operation	4,100	14,781	10,681	
Laundry and Linen	5,000	3,490	(1,510)	
Housekeeping	1,500	1,565	65	
Medical, Doctors, Pharmacist and Clerk	1,500	-	(1,500)	
Rehabilitation, Recreation	1,000	406	(594)	
Total Capital Outlay	\$ <u>20,600</u>	\$ <u>22,776</u>	\$ <u>2,176</u>	

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
FIDUCIARY FUND TYPE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE**
**AGENCY FUND - CLERK OF SUPERIOR COURT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

Sources of Financial Resources**Revenues:**

Legal Proceedings:	
Fines	\$ 10,240
Bail Posted	30,509
Equity Cases	12,334
Civil Cases	11,502
Fees	10,464
Bonds Posted	5,900
Postage Receipts	807
State Credit	1,115
Printing	11,362
Guardian Ad Litem Fees	<u>1,408</u>
Total Legal Proceedings	\$ 95,641
Other:	
Special Jury Expenses Received from County	12,642
Special Operating Money Received from County	<u>2,041</u>
Total Other	<u>14,683</u>
Total Revenues	\$ 110,324

Uses of Financial Resources**Expenditures:**

Legal Proceedings:	
Clerk and Clerical Hire	36,810
Cash Bail Returned	24,757
Printing	10,506
Cash Bond Returned	5,009
Postage	869
Trustees Cash Returned	<u>100</u>
Total Legal Proceedings	78,051
Other:	
Returned to Commissioners' Office	<u>12,245</u>
Total Expenditures	<u>90,296</u>

Net Increase in Fund Balance During Year	20,028
Fund Balance, January 1, 1979	<u>9,629</u>
Fund Balance, December 31, 1979	\$ <u>29,657</u>

*Balance Comprised as Follows:

Jury Fees to be Remitted	\$ 12,642
Bail Held for Return	11,185
Printing	2,145
Bond Held for Return	2,050
Guardian Ad Litum Fees	1,408
Trustee Deposits Held for Return	<u>227</u>
Total	\$ 29,657*

REPORT OF THE CLERK OF SUPERIOR COURT

It has been my privilege to serve Merrimack County as Commissioner to Perform the Duties of Clerk of the Superior Court since last September. I am pleased to submit this first report of Court activity during 1979.

The Clerk's office provides the administrative backup to the Superior Court for the County, which is the third largest in the State. More than 500 criminal files were opened in 1979, representing felony indictments handed down by the grand jury and appeals from the six district and municipal courts in the County.

In addition, nearly 1275 marital and equity matters were filed and over 675 civil cases were initiated. These figures tell only part of the story. The present cases have become more complex, involving technical and highly specialized subject matter which increased dramatically the Court time and attention involved. Malpractice claims and computer technology disputes are two examples. Changing laws and repeated requests for temporary restraining orders, attachments, preliminary hearings and conferences, ex parte orders and injunctions are placing demands on already limited Court resources.

To keep up with this caseload, 33 weeks per year are devoted to jury trials with more than 200 local citizens performing this important civic responsibility. In addition, Court-appointed masters and arbitrators have played a vital role in resolving legal disputes. Two Superior Court justices now sit in Merrimack County full time during all three terms of Court.

While the County Courthouse has been undergoing needed renovations, we have been fortunate to be able to use the Legislative Office Building for Courtroom facilities. The office staff and records were temporarily relocated to the basement of the County Administration Building and we are all looking forward to returning to a permanent home.

For the future, we are taking a long, hard look at administrative procedures which will maximize the efficiency of the Court system. We are also attempting to standardize and upgrade existing procedures. Word processing units, new filing methods and information retrieval systems are examples of the technology which will be available shortly. By standardizing existing forms and procedures and experimenting with new scheduling techniques, we hope to keep pace with the ever increasing need for the services of the Court.

John M. Safford
Commissioner to Perform
the Duties of Clerk
February 1980

MERRIMACK COUNTY REPORT

REPORT OF THE CLERK OF SUPERIOR COURT

Merrimack County in account with John M. Safford, Commissioner
(September Term, 1979 - September 1, 1979 through December 31, 1979)

CREDIT COUNTY

Entry Fees	\$ 8,741.80
Fees	4,156.42
Preparation Reserved Cases	275.00
Fines Collected in State cases	2,940.00
Misc. cash received	52.45
Forfeiture of bail	<u>525.00</u>
	\$ 16,690.67

CHARGE COUNTY

Allowance - Clerk and Deputy Clerk	\$ 6,809.85
Misc. cash paid out	<u>36.60</u>
	\$ 6,846.45
Reimbursed County Treasurer	\$ 9,844.22

January 21, 1980 Approved.

William F. Cann
Presiding Justice

Merrimack County in account with Henry Dowst, Jr., Clerk
(January Term, 1979 - January 1 1979 through March 31, 1979)

CREDIT COUNTY

Entry Fees	\$ 5,568.00
Fees	2,240.13
Preparation Reserved Cases	75.00
Fines collected in State cases	4,348.75
Misc. cash received	20.94
Xerox copies	29.30
Surplus	<u>45.00</u>
	\$ 12,327.12

CHARGE COUNTY

Allowance - Clerk and Deputy Clerk	\$ 10,920.00
Misc. cash paid out	11.03
Bank service charges	<u>15.00</u>
	\$ 10,946.03
Reimbursed County Treasurer	\$ 1,381.09

May 3, 1979 Approved.

Joseph A. DiClerico, Jr.
Presiding Justice

Merrimack County in account with Henry Dowst, Jr., Clerk
(January Term, 1979 - January 1, 1979 through March 31, 1979)

CHARGE COUNTY

Allowance - Clerk and Deputy Clerk	\$ 19,023.63
Misc. cash paid out	<u>20.25</u>
	\$ 19,043.88

CREDIT COUNTY

Entry Fees	\$ 10,640.50
Fees	4,068.83
Preparation Reserved Cases	100.00
Fines collected in State cases	3,201.25
Misc. cash received	<u>30.00</u>
	\$ 18,040.88

County vouchers drawn for..... \$ 1,003.00

September 24, 1979 Approved.

Joseph A. DiClerico, Jr.
Presiding Justice

REPORT OF THE COUNTY ATTORNEY

The office of the Merrimack County attorney is presently staffed by two full-time lawyers and an administrative secretary. This small legal team is ultimately responsible for the prosecution of all but a handful of criminal cases that come to the County. It is directly responsible for prosecuting the criminal cases that come before the Merrimack County Superior Court. The two attorneys also appear for the State in the various district and municipal courts within the County at the request of local police departments and as time permits. Additionally, the office provides legal representation and advice to Merrimack County officials when they are acting in their official capacities, and to others where provided by statute.

The rise in the criminal caseload has cut substantially into the time available to perform other duties. An additional lawyer and secretary are needed to insure that the quality of the work of this office continues to improve in all areas.

The measure of the quality of criminal justice is not to be made in numbers. However, numbers do reflect trends.

For the first time since 1976 more criminal cases were entered during the year than were heard. The backlog of pending criminal cases climbed to three hundred and twenty-seven.

Since 1976 a dramatic change has taken place in the method of disposition. In 1976 forty-six percent of the cases were nol-prossed, forty-six percent were resolved by pleas of guilty and eight percent went to trial. In 1979 twenty-one percent of the cases were nol-prossed, fifty-five percent were resolved by pleas of guilty and twenty-four percent went to trial.

The precise figures follow.

Cases Entered in 1979

178 indictments	150 pleas
246 complaints on appeal	59 nol-prosses
11 informations	228 other
168 miscellaneous	499 total
603 total	

Dispositions

33 jury trials	172 indictments
29 bench trials	126 complaints on appeal
	6 informations
	23 miscellaneous
	327 total

Cases Pending on December 31, 1979

33 jury trials	172 indictments
29 bench trials	126 complaints on appeal
	6 informations
	23 miscellaneous
	327 total



REPORT OF THE COUNTY SHERIFF

CIVIL SERVICES

Wrists, Attachments, Libels, Orders, Subpoenas, etc. served - 8181

Fees for above services which are turned over to County as income:

Received	\$ 82,665.56
Unpaid services as of 12-31-79 (accounts receivable)	<u>7,171.00</u>
Total income for County	\$ 89,836.56

Services for which no compensation is received:

Franklin Pierce Law Center	\$ 1,955.50
New Hampshire Legal Assistance	997.00
Merrimack County Attorney	2,013.00
Incarcerated Person	<u>260.50</u>
Total uncompensated	\$ 5,226.00
GRAND TOTAL ALL SERVICES	\$ 95,062.56

COURT ATTENDANCE

Sheriff's Department provided Bailiffs for both the Merrimack County Superior Court and Probate Court. Total days worked from January 1 to December 31, 1979 - 203 days. See attached Bailiffs Report

Capias/Warrant Arrests

	ADULT	JUVENILE
Capias (Indictment)	49	0
Capias(Contempt)	121	0
Warrant (Bench & other Departments)	<u>26</u>	<u>0</u>
Sub-Total	196	0
TOTAL	196	

Investigative Arrests/Assisted Arrests

	ADULT	JUVENILE
Arrests - Criminal	19	9
Motor Vehicle	8	0
Assisted		
Arrests - Criminal	15	2
Motor Vehicle	1	0
Sub-total	43	11
TOTAL	54	

GRAND TOTAL ARRESTS 250

Prisoner Transfers

Total Number - 1,155

Definitions

Capias Arrests - Arrests on Superior court order for either contempt or on Indictment.

Warrant Arrests - Arrests on Superior, District or Municipal Court Bench Warrants, Governor's Warrant or Warrants drawn by other Departments or agencies.

Investigative Arrests - Arrests resulting from Sheriff's Department investigations or on sight observations of offenses.

Investigative Assisted Arrests - Arrests resulting from Sheriff's Department assistance to another department in their investigation, when such Sheriff's Department assistance materially contributed to the identification and/or apprehension of the offender.

Prisoner Transfers - Transfers of adult and juvenile offenders to and from Court and detention center and to and from detention centers and medical/dental facilities.

Ronald D. Daniels, Jr.
Sheriff

MERRIMACK COUNTY NURSING HOME

1979 ANNUAL REPORT

During the past year of operation, the Merrimack County Nursing Home admitted sixty-eight new residents and provided 96,380 days of patient care. This is an increase over last year of 5,000 patient days.

The Recreation Department, under the direction of Betsy Schulthess, has increased from 5-10% to 10-30% of the residents involvement in weekly activities; such as Reading Class, Art Class, Bible Study, Music Therapy, BINGO, Movies, Woodworking, and Manicuring. Reality Orientation Classes, held weekly aid the resident's orientation of place, time, name, etc.; and the Remotivation Classes, held daily, stimulate their awareness, interaction, verbalization, interest, self-esteem and self-efficiency. Nightly entertainment, by outside groups, has been provided during the past year on an average of twice monthly. The residents have also been provided with an improved quality of the Volunteer Program during the past year.

By May, 1979, the Physical Therapy Department, under the direction of Rachael Trachy, increased it's staff from one to two full-time physical therapy aides. As a staff of three, they were able to average fifty-five treatments, forty patients per day, with a total treatment output for 1979 of 10,485; in addition to their active involvement with other departments, such as Recreation, Nursing, and Social Services.

The Kitchen, under the direction of Joyce Liebl, RD, again experienced an increase of 14,000 additional meals, with a total number of 342,000 meals prepared for residents and employees at the home this year. In addition, 38,000, or an increase of 2,800, meals were prepared for the House of Corrections; refreshments were provided for seventy special events, and forty-one luncheons and dinners were hosted. Besides providing a full range of selective nutritional meals, the kitchen also provided therapeutic diets for 47% of all the meals served to patients.

The Laundry Department, under the direction of Jane Patterson, in addition to processing 1,105,208 pounds of laundry, and increase of 84,750 pounds over last year, also picks up and delivers linen and clothing to all eight nursing floors. This department further provides services to patients by issuing, personalizing, inspecting and mending clothing for these residents. In some instances, clothing is special made for residents and specialty items are made for other departments.

The Housekeeping Department, under the direction of Lola Jones, logged 48,338 man hours during 1979. Besides every room and bath being cleaned daily, for a yearly total of 41,610 rooms, a thorough Spring and Fall Cleaning was completed in all rooms. Each housekeeping team, which consists of one male and

one female, is responsible daily for their areas totaling as many as thirty-two rooms per team. Isolation rooms, eighty-two were cleaned during a span of six weeks on one floor, with other floors averaging three to five, are cleaned by washing and disinfecting everything in the room, several times, each time a patient is discharged or relocated. The Cafeteria and Lobbies are cleaned twice, daily; the Locker Rooms are cleaned and disinfected; and the Service Areas on the second floor are cleaned daily.

The Maintenance Department, under the direction of Richard Cadarette, logged a total of 10,330 hours, during 1979. Along with daily maintenance and repairs throughout the building and the completion of 2,789 written requests for maintenance and repairs, the Maintenance Department is finally coming to the end of a two year project in the old building. The In-Service Classroom and the office of the In-Service Director were completed this year, and the Merrimack County Nursing Home Ladies' Auxiliary is enjoying their own area. Moving down the hall past the Director of Nursing and her secretary's office, the Eye, Ears, Nose and Throat Clinic is the final phase for the completion of this area. The Maintenance Department is anxiously awaiting the completion of their new office. Once the Doctor's area is finished, all major renovations will be complete.

In 1979, the Pharmacy Department, under the direction of Norman E. Rhodes, Sr., Consultant Pharmacist, processed approximately 5,000 Physician's Orders and provided medications where needed. In addition, the Pharmacy also processed over 1,500 rewritten orders which includes checking the patient's drug regimen for possible drug interactions, stop order medications, allergies, and diagnosis to ascertain if medication should be dispensed. The Pharmacy also provides monitoring of patient profiles; monitoring drug interactions; drug information services; drug therapy consultation; inspection of nursing services; manufacturing medications; provide and maintain Emergency Drug Containers; provides drug interaction charts to nursing stations; instituted new drug distribution service by advent of Mobile Medication Carts to all nursing floors in the new building; assisted in establishing policies and procedures to control distribution and administration of drugs and pharmaceutical supplies; and serves as a member of various committees.

The Nursing Service, under the direction of Arlene Cote, R.N., continues to provide high quality care. This level is obtained by constantly recruiting for staff; by having obtained additional staff benefits, such as shift differential and a weekend premium; and by training and certifying nursing assistants through In-Service Classes. Nine In-Service Classes were conducted, during 1979, with a total of fifty-five students. Presently, twenty-three of these are still employed at the home. Nursing Services also administers all medications for the House of Corrections. Through contracted services, a physician is in-house at least five days, weekly and also on-call twenty-four hours, seven days, per week.

The Social Service Department, under the direction of Martha Costello, continues to function as advocate for the resident. One of the most important responsibilities of this service is the reading and interpretation of the Resident's

Rights: as well as every attempt being made to obtain and maintain contact with resident's families and friends. Social histories are provided for all resident's, upon their admission; followed with quarterly updates on all two hundred and seventy residents.



Peter Spaulding addresses nursing home employees.

*Courtesy Concord Monitor
Tom Sobolik, photographer*

AUXILIARY REPORT - 1979

The Auxiliary has a membership of thirty-four members, with average attendance of eighteen at our weekly meetings.

A total of about 2,587 hours has been spent during the year, visiting patients, making favors, and working on fund raising projects.

Many group and organizations in the County are invited to sponsor a Birthday Party each month.

On various holidays during the year, more than 250 tray favors are made and filled with candy for all the patients, including special favors for the diabetic patients.

The table decorations are made and changed each month in the Cafeteria.

In January, about 3,000 cookies are put in small bags and given to the patients. The first Wednesday in December we have a Christmas Store for the patients, the merchants and friends in towns donate the articles. The Auxiliary helps to man the booth at Hopkinton Fair each year.

We also hold food sales, helping the patients attend activities at the Home. The Auxiliary also helps to support the gift shop.

BINGO cards were purchased by the Auxiliary this year. We paid to have the piano tuned and paid for the trip for the patients on their foliage tour.

The Auxiliary wishes to thank Mr. Lethbridge and his staff for their help and cooperation. We would like to express our appreciation for our new Conference Room.

Irene Farnum, President
MCNH Auxiliary

**MERRIMACK COUNTY NURSING HOME
CHAPLAIN'S REPORT FOR 1979**

During 1979 the Chaplaincy Services continued to expand. Besides the regular Sunday chapel meeting and Wednesday Bible Study, there were room to room visitors to those unable to attend worship services. Holy Communion was offered once a month to all who requested it. Gideon New Testaments with the Psalms were distributed to every resident bed. These consisted of small and large print editions.

During the Thanksgiving and Advent seasons six special musical programs sponsored by area churches, were held in the chapel and recreation room. A large number of young people helped to make these programs successful. The Salvation Army gave Christmas gifts to every resident.

Several area clergymen held services in the chapel at least three Sundays a month. The Chaplain personally averaged about seven hours weekly in the Home. An average of twenty-five persons attended worship services during the year, a dozen came to Bible study, and at least fifty received communion.

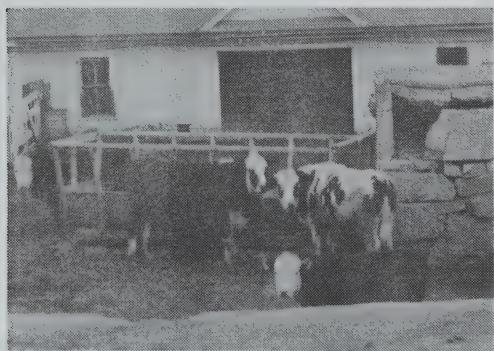
REPORT OF ST. PAUL'S CHURCH

During the past year, St. Paul's Church has offered services with the help of Sister Theresa Belanger and a staff of eleven visiting sisters and lay people, for an average of approximately one hundred seventy-five (175) hours per month.

Mass has been offered the third Tuesday of each month; Liturgy of the Word and Communion has been conducted on the second Sunday of each month, Anointing of the sick has been offered in January and August; Confessions and counseling has been furnished upon request; During Christmas and Easter special services have been conducted; and, visitation of patients has been done on a regular basis each week.

**MERRIMACK COUNTY FARM MANAGER
1979 REPORT**

A partial list of vegetables harvested by the farm, for the residents of the nursing home and house of correction, includes seventy bushels of sweet corn, fifty bushels of summer squash, twenty-seven bushels of zucchini, thirty bushels of cucumbers, seventy-two bushels of tomatoes, fifty bushels of cabbage, twenty-two bushels of beets, forty bushels of carrots, twenty-six bushels of turnips, nine hundred eighty-seven bushels of potatoes, forty bushels of butternut squash, twenty-eight bushels of buttercup squash, and three tons of blue hubbard squash. Much of the meat consumed at the nursing home was also raised on the farm during the year. The list includes fifty-eight hogs and twenty head of cattle, which were slaughtered for use during 1979. In addition to this, about two hundred ton of hay and over six hundred tons of corn silage were produced and harvested to feed the beef and dairy herd.



REPORT OF THE CORRECTIONS ADMINISTRATION

1979 was a year that saw a great deal of activity in the Department of Corrections.

Studies for a new facility, studies of alternatives to incarceration and upon the failure of both of these studies to pass the approval of the County Delegation a further study was approved, this one to weigh the pros and cons of renovation and restoration as opposed to new construction.

The present facility continued to house both house of correction and jail inmates until December of 1979 when the County Commissioners voted to close the jail section of the 105 year old facility.

The jail was unconstitutional and unsafe and there was no alternative at that time but to close it down before inmate or staff were seriously injured. The house of correction continues to house sentenced inmates and although it is sadly lacking in modern day conveniences and safety standards it is far better, and safer than the jail section.

The jail inmates were sent to three other counties whose jails were designated as jails for Merrimack County by order of Superior Court Justice, David Souter.

At this time there is a daily average of twelve (12) men housed at other counties at a cost of thirty (\$30.00) per inmate, per day. Merrimack County continues to house women at other facilities, also due to lack of female quarters at the county facility. This also is a cost of thirty (\$30.00) per female inmate per day.

This is the second time in the history of Merrimack County that deplorable conditions have made necessary the closing of the County Jail. The first time was in 1927 when the county delegation ordered the jail closed and authorized the transfer of inmates to Hillsborough County.

We can only hope that the County Commissioners' plea for a proper and safe and secure correctional facility for Merrimack County will soon become reality. Until such time we must attempt to administer modern day correctional practices and standards in an archaic and unconstitutional facility which was never originally planned or designed to be a correctional facility, but rather 'an asylum for the insane'.

The Merrimack County Department of Corrections, in keeping with its standards and goals of treatment and proper programs continues to expand its

programs. Such programs as Substance Abuse, psychiatric counseling, A.A., C.E.T.A., Work Release, educational opportunities and many more are presently in progress. Lack of proper space is the only deterrent to more programs. Eighty-nine (89) men were assigned to various jobs on the farm and at the nursing home and fifty-one (51) were placed on successful work release programs in the surrounding communities during 1979.

The department of Corrections processed 492 inmates in 1979. There were 386 unsentenced males and females awaiting further court action. The total processed was 38 less than 1978 and this was with the jail closed in December of 1979.

The crimes committed in 1979 were from the "minor" crimes to the more serious such as manslaughter. A report of this activity is included in the following pages of your Annual Report.

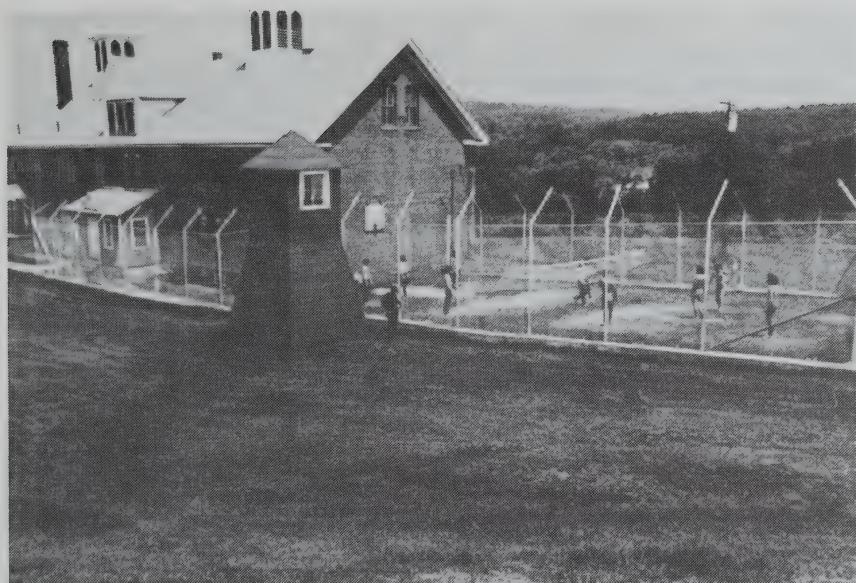
The Department was sorry to lose its Program Director, John Lord, who did an excellent job in coordinating the inmate programs and training as well as assisting the staff in countless ways. We were fortunate, however, in replacing Mr. Lord with Miss Mary Ellen Domm, she came to us with 15 years of valuable experience in corrections from California.

Once again a successful contract was negotiated with the State Employees Union and we look forward to a continued good relationship with the S.E.A. membership.

The Administration invites all interested persons to visit the Correctional Department and we will be pleased to show you around as well as answering any questions you may have.

In closing, I would like to thank the County Commissioners, Rodney Tenney, Coordinator, Robert Lethbridge, Administrator of the Nursing Home and his staff for their assistance, cooperation and support; Sheriff Daniels and his staff for the many long hours and miles of transporting prisoners to other counties. A special thank you to the Study Committees of the Delegation who are attempting to come up with the best solution to our problem of a proper facility and for their continued support and interest in our department. Last, but not least, a super thank you to a great staff, who have shared in my frustrations; dedicated themselves to the advancement of proper programs and the care, custody and control of the inmates of this facility.

William R. Potter,
Administrator



Merrimack County Jail
Courtesy Concord Monitor
Tom Keyser, photographer

**MERRIMACK COUNTY
HOUSE OF CORRECTION AND JAIL**

CRIMES COMMITTED IN 1979

TYPE OF CRIME	NUMBER
Aggravated Felonious Sexual Assault	2
Aggravated Assault	9
Armed Robbery	4
Arson	2
Assault	32
Assault on Police Officer	3
Attempted Burglary	2
Attempted Robbery	1
Bail Jumping	1
Bench Warrant	16
Burglary	48

Capias	5
Child Molesting	1
Concealment of Merchandise	1
Conduct After Accident	2
Conspiring to Commit Robbery	1
Conspiring to Commit Theft	1
Conspiring to Dispose of Stolen Property	2
Contempt of Court	55
Criminal Mischief	12
Criminal Threatening	9
Criminal Trespassing	23
Default of Court	1
Delivery of Prohibited Articles	1
Disobeying a Police Officer	1
Disorderly Conduct	18
Dispensing Controlled drug	1
Displaying State Police Insignia	1
Driving to Endanger	1
Driving Unregistered M.V.	1
Drunk	1
D. W. I.	67
Escape	7
Failure to Appear	5
Failure to Pay Fine	8
False Alarm	1
False Report	6
Felonious Sexual Assault	3
Felonious Use of Firearm	1
Forgery	1
Fugitive From Justice	6
Governor's Warrant	1
Habitual Offender	3
Hindering Apprehension	1
Incest	1
Indecent Exposure and Lewdness	3
Intoxication	14
Issuing Bad Checks	6
Kidnapping	2
Knowingly in the Presence of Controlled Drug	2
Manslaughter	1
Misuse of Credit Cards	1
Misuse of Plates	1
Mittimus	1
Negligent Homicide	3

Non-inspection	1
Non-support	12
Operating After Revocation	14
Operating After Suspension	10
Operating Without A License	5
Operating Without Financial Responsibility	3
Possession of Burglary Tools	1
Possession of Controlled Drug	20
Possession of Firearm by Felon	1
Possession of Stolen Property	2
Possession With Intent to Sell Controlled Drug	3
Prohibited Acts	4
Protective Custody	3
Receiving Stolen Property	9
Reckless Conduct	1
Reckless Operation	3
Resisting Arrest	21
Resisting Detention	2
Robbery	9
Sale of Controlled Drug	3
Speed	6
Taking Without Owners Consent	1
Theft	8
Theft by Conduct of Another	1
Theft by Deception	2
Theft by Unauthorized Taking	20
Theft of Services	2
Transporting Controlled Drug	2
Unauthorized Use of Motor Vehicle	2
Unauthorized use of Propelled Vehicle	2
Unregistered Vehicle	1
Violation of Court Order	2
Violation of Probation	15

**INMATES COMMITTED FROM VARIOUS COURTS
IN 1979**

COURT	NUMBER
Belknap Superior	1
Boscawen P. D.	1
Carroll Superior	1
Concord District	113

MERRIMACK COUNTY REPORT

Franklin District	142
Henniker District.....	23
Hillsboro Superior.....	1
Hooksett District.....	31
Loudon District	6
Merrimack Superior	113
Nashua District	1
New London District	16
Pittsfield Municipal	32
Sullivan Superior	2
U. S. District.....	1
U. S. Marshall.....	2
Wolfeboro District.....	1

INMATES PROCESSED IN 1979

House of Correction	106
Jail.....	386
	TOTAL
	492
Inmates on January 1,1979	29
Inmates admitted in 1979	492
Inmates discharged in 1979.....	474
Inmates on December 31,1979.....	18

PURCHASING DEPARTMENT

REPORT OF THE PURCHASING AGENT

The purchasing Agent does the buying for the County of Merrimack. This means that all purchasing, request for inquiries on items, requests for bids and salesmen are seen by the Purchasing Agent.

This department consists of the Purchasing Agent, Purchasing Secretary and two Stock Receivers. Items for all departments; County Home, Farm, Corrections Probate, Deeds, County Attorney, Sheriff, etc. are either purchased by, or discussed with the Purchasing Agent - if nothing else the vendor contact and paper work is accomplished by the Purchasing Agent.

The Purchasing Agent must have knowledge of State Contracts, Group Hospital Contracts and discount availabilities for an organization such as Merrimack County. These contracts constitute many thousands of dollars in savings that far exceed the salaries of the Purchasing Agent, Secretary and Stock Receivers combined.

Contracts through the State of New Hampshire are for assorted items such as; maintenance products, parts, furniture, paper goods and office supplies. Also available are contracts on medical items and food from the Group Hospital Association of New Hampshire.

Inventory for food, paper goods and patient sundries (combs, Polident, toothpaste, etc.) are accomplished weekly and a safe level of inventory is maintained with communication between department heads. Administration and the Purchasing Agent.

There are now 102 stencil forms in the Purchasing Stock area to be maintained. The Purchasing Secretary maintains a level of these forms for use in the County Home and/or Department of Corrections.

The volume of purchasing is for the County Nursing Home, as you can well imagine. However, purchases for all other departments within the County are also by the Purchasing Agent. All bids and bid specifications are prepared by the Purchasing Agent and presented to the Board of Commissioners for approval before going out to bid. The same procedure follows when the bid opens; the presentation by the Purchasing Agent to the Board of Commissioners with either approval or disapproval with a given reason.

In the past 3 1/2 years with this County, I, as Purchasing Agent, have met with the Board of Commissioners at least every two weeks, if not every week, to review all the bills that they sign to be paid. All this paper work has been checked and processed by the Purchasing Agent and Secretary. All packing lists, invoices, credits, etc. are attached to the original order by the Secretary for the perusal and approval of the Purchasing Agent.

The two Stock Receivers do just as their title's indicate. They receive and check in stock upon arrival for completion of the orders and conditions of materials. If there are problems, they are to refuse delivery and credit is indicated on the receiving report; consequently, any discrepancies are indicated in writing and returned to the Purchasing Department. The food and paper products are inventoried weekly by the Stock Receivers.

Savings for Central Purchasing

1. Having knowledge of State and Hospital Contracts. The savings percentage is variable, therefore, making it an intangible figure.
2. The time saving factor for all departments in this County by seeing salesmen in lieu of salesmen interrupting such people as the Sheriff, County Attorney, Nursing Directors, Department of Corrections Administrator, Nursing Home Administrator, etc. is also a cost savings figure.
3. Co-ordinating needs for all office supplies through State Contract realizes at least a 55% discount.
4. Having contacts with the salesmen regarding new products in every area whether it be food, clothes for prisoners, tractors for the farm, medical supplies, carpeting for offices, vehicles or bullets for the Sheriff's Department is also another cost savings variable figure.
5. Researching specification requirements needed for bids and presentation to the Board of Commissioners may constitute many hours of contacts with manufacturers, salespeople, brochures, laws, rules and regulations. An incorrect specification or an omitted specification may cause confusion and time.

To convert this time saved by Department Heads into dollars and cents expended by the Purchasing Agent is insurmountable.

Therefore, this department functions as a component, in part, to form a unit for Merrimack County.

Respectfully submitted,

Miss Odie L. Champagne
Purchasing Agent
Merrimack County

REPORTS OF COUNTY AFFILIATED AGENCIES**MERRIMACK COUNTY COOPERATIVE EXTENSION SERVICE**

The cooperative extension Service was established in 1914 as an informal educational system, the "off campus" educational arm of the Land Grant University (UNH) operating in every County and territory of the United States.

It is funded cooperatively with County, State and Federal dollars.

The Merrimack County office is staffed by six full time and one half time county agents: an Agricultural Agent; a full time and a half time Home Economist; two 4-H Youth Development Agents; and two Forestry Agents. In addition, County activities are supplemented by a State Poultry Specialist and an Area Dairy Agent, both housed in our County Office.

Programs implemented by the Agents serve a wide segment of Merrimack County's population.

Educational programming and informational needs are determined by County residents, County Advisory Boards and the County Extension Service Council working with the County Agents and State Extension Specialists.

Technological information from the State University (UNH) and the United States Department of Agriculture (USDA) is disseminated throughout the County by the Extension Agent team by way of educational workshops and courses, a weekly radio program, newspaper articles, 4-H Youth Clubs and activities, Home Economics Community Groups and Public Program, visits to farmers and woodland owners, newsletters and office visits -- to name a few. This reciprocal arrangement among Merrimack County, our University System and the United States Department of Agriculture results in a unique and effective service to County residents.

The Merrimack County Extension Service office is located at 21 Green St., Concord, N.H. on the second and third floors.

Virginia E. Clark
Merrimack County
Extension Service Coordinator

**MERRIMACK COUNTY
DEPARTMENT OF EMPLOYMENT AND TRAINING**

The Department of Employment and Training (M.C.D.E.T.) provided employment and training opportunities to 1034 Merrimack County residents through programs funded under the Comprehensive Employment and Training Act during fiscal year 1979. Funding was made possible through a Department of Labor grant to the State of New Hampshire which in turn contracts with Merrimack County to administer programs on a local level.

The programs offered can be placed in two general categories, those that were principally designed to provide training and those whose chief purpose was to provide direct employment opportunities. Training programs included Work Experience, Classroom Training, On-the-Job Training and Youth Programs. Direct employment opportunities were provided through Public Service Employment Programs and Special Projects.

In Title II training programs a total of 470 people were served. Most of them participated in more than one component within this title. Of the total, 217 began their CETA experience with a two week orientation and assessment program; 240 participated in Work Experience Programs to develop good work habits and basic work skills; 110 were enrolled in a Classroom Training activity designed to provide technical skills and the information required to perform a specific job; 171 entered On-the-Job training with Merrimack County employers to be provided with the knowledge and skills essential to perform a specific job or group of jobs.

Title IV provided funding for the Youth Employment and Training Program (YETP) and the Summer Youth Program. A total of 68 youth, 16 to 21 years of age, participated in YETP. Half were enrolled in the In-School component, part-time employment designed to promote a linkage between school and work. The other 50% were school dropouts enrolled in a full-time component which included training, job-seeking skills and GED programs. The Summer Youth Program served 325 youth, 14 to 21 years of age, focusing on training youth in the transition from school to work, and for those out of school, career exploration and training that would assist them in securing a permanent job. A Summer Youth Program project at the New Hampshire Hospital received an award from the U.S. Department of Labor as the best summer project in the six counties administered by the State of N.H., Office of Employment and Training.

171 people were enrolled in employment programs under Titles II and VI which included Public Service programs and Special Projects. Positions such as weatherization workers, painters, renovation workers, administrative assistants,

secretaries and homemaker-health aides were funded with units of government, school districts and non-profit community organizations serving Merrimack County.

Increasing the employment opportunities and the employability of the disadvantaged through a variety of training programs was the emphasis of Merrimack County CETA in 1979. During the year 30% more funds were utilized in the development of skill training applicable to the private sector than in the previous year, while spending in Public Service Programs was down 50%. Total expenditures for the year were 1.7 million dollars. Approximately \$940,000 was spent in youth and adult training programs, \$625,000 in Public Service Programs and Special Projects. Operational costs were less than 10% of the total budget.

Russell W. Robinson
Administrator

CONCORD REGIONAL VISITING NURSE ASSOCIATION HOMEMAKER PROGRAM

In 1979 the Homemaker program celebrated its fifth year of giving service to senior citizens and economically disadvantaged people in Merrimack County. The service continues to be provided through yearly updated contracts by three Home Health agencies; the Concord, Franklin, and Kearsarge Visiting Nurse Associations. Last year the program employed nine Homemakers who made 3,282 visits to patients. Ninety-seven percent of our patient case-load consists of elderly persons for whom this homemaker service means the difference of being able to remain in their own homes instead of going to a nursing home. The remainder of the caseload are low income families who need help in the household management and child care.

As of May 1979 the Concord Regional Visiting Nurse Association and the Franklin Visiting Nurse Association are offering a new service, the Early Maternal and Infant Discharge Program. As part of this program a Homemaker makes three visits to the mother and infant helping with household and child care tasks. Furthermore, since last year, in the Concord area homemaker service is now available until 10:30 p.m. for those who also need help in the evening. In 1979, Merrimack County contributed \$27,000 to the Homemaker Program which bought 81,000 federal Title XX dollars.

In closing, we would like to thank the county delegation for their continued support and their concern for the residents in Merrimack County.

**CENTRAL NEW HAMPSHIRE
COMMUNITY MENTAL HEALTH SERVICES, INC.**

Central N. H. Community Mental Health Services, Inc. provides comprehensive mental health services to residents of Merrimack County. Services include Inpatient, Outpatient, Partial Hospitalization, twenty-four hour Emergency, Consultation and Education. Specialized services are provided for children and youth, elder citizens, clients released from the New Hampshire Hospital and alcohol and drug abusers.

The center's headquarters are in downtown Concord, Branch offices are located in Franklin, Henniker and New London. Services are also provided to patients in the Concord, Franklin and New London Hospitals.

Reimbursement for services may come from health insurance, Medicaid, Medicare or other sources. Direct fees to clients are discounted according to income and size of the family.

In 1979 the mental health center served 3,848 individuals, providing 40,176 hours of service. The most frequent problems were depression, anxiety, confusion, emotional crisis, interpersonal problems and learning disabilities.

The center works closely with the Visiting Nurse Association in Concord, Franklin and New London. It provides services to Opportunity House in Concord, the Merrimack County Nursing Home, Merrimack County House of Correction, private nursing homes and municipal authorities.

**MERRIMACK COUNTY RETIRED SENIOR
VOLUNTEER PROGRAM**

The purpose of the Merrimack County Retired Senior Volunteer Program (RSVP) is to recruit, interview and place senior volunteers, 60 years of age or older, in meaningful volunteer opportunities, providing this service allows the volunteer to participate more fully in the life of their community so that they may be productive, needed members of society.

The value of this volunteer service to Merrimack County's non-profit agencies, schools, hospitals and nursing homes is inestimable. The Retired Senior Volunteer Program has 350 volunteers serving seventy-five non-profit social service agencies within Merrimack County.

Although volunteers are never paid for their services, RSVP is supportive in terms of reimbursements for driving and meals. The program also carries accident

and liability insurance on all volunteers and excess auto insurance on those who drive to and from their volunteer assignments.

Many of the volunteer needs in the county are being met by RSVP volunteers. The continued funding of the program by Merrimack County allows expansion into new service areas. This enables RSVP to reach many of the rural elderly and to establish new volunteer opportunities.



MERRIMACK COUNTY CONSERVATION DISTRICT

The Merrimack County conservation District has promoted conservation programs and provided technical assistance to landowners and residents in the County for the past thirty three years. Through the technical advice and on-site assistance provided by technicians of the USDA Soil Conservation Service, landowners are better able to make wise landuse and treatment decisions. Special emphasis is places on assisting individuals having soil erosion and agricultural waste management problems. Services rendered to individuals in the County numbered in excess of seven hundred over the past year. The nature of the assistance involved either planning for or applying conservation practices which met landowners present needs and at the same time insured the protection of our soil and water resources for future generations.

Town officials from a majority of the towns within the County received technical assistance from the District. It involved such things as review of proposed sub-division plans on erosion control, sediment and strom water management to information on important farmland within the community.

County funds were used largely for secretarial help which enabled the District to fulfill its role of service to residents of the County. This financial support, along with countless hours of voluntary work by the five member supervisory board, has led to a greater awareness of the need for the wise and discriminate use of the County's soil and water resources.

Alan Bartlett
Chairman Board of Supervisors
Merrimack County Conservation District

**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**

Community Action Program, Belknap-Merrimack Counties, Inc. continues to serve low-income residents of each town and city in Merrimack County. These services are provided through our network of neighborhood centers located in Concord, Franklin, Suncook, and Warner. Additional hours are spent in an outreach effort to reach those residents who are less mobile than the ones who can come to the center.

The value of services to residents of Merrimack County in 1979 was more than \$1,176,000. These services were provided to persons participating in the following programs: Elderly Nutrition Congregate Meals, Meals-on-Wheels, Head Start, Family Planning, Day Care, Summer Youth Recreation, Summer Youth Feeding Program, Rent-a-Kid, Operation Green Thumb, Housing Assistance, Food and Clothes Pantries, Winterization, Rural Home Repair, Food Stamp Assistance, Rural and Emergency Transportation, Food Co-ops, Senior Companion Program, Energy Advocacy, Citizen Participation and the Energy Crisis (Fuel) Assistance Program.

The \$18,000 voted for Meals-on-Wheels brought \$72,000 in Federal monies which made us able to provide 34,050 meals to low-income homebound elderly residents. These meals provided the opportunity for the recipients to continue their independent living in their own homes.

The Rural Transportation Program was provided \$15,600 matching funds by the County. That amount gave us a \$42,300 system for providing rides to isolated elderly to shopping and medical appointments also is a necessary service to sustain the independence of these residents of Rural Merrimack County. More than 21,300 one-way trips were provided.

Community Action Program, Belknap-Merrimack Counties, Inc. is grateful for all the support given to us by each and every County delegate so that we have been better able to serve the residents of Merrimack County.

Ralph Littlefield
Executive Director



MERRIMACK COUNTY RURAL PLANNING OFFICE

Merrimack County received a \$25,800 grant from the Farmers Home Administration of the United States Department of Agriculture to study social services provided to county residents and plan for a system to coordinate service delivery to rural residents.

In 1978, Merrimack County expended 8 million dollars for either direct delivery or the financial support of human services. Up until the time the Merrimack County Rural Planning Office (MCRPO) was established, there had been negligible comprehensive planning toward effective delivery of human service programs to rural areas.

During the first year of operation, the MCRPO fulfilled its obligation of the grant by accomplishing three major tasks:

1. Inventorying the social services available to county residents.
2. Synthesizing and compiling town profiles including community needs based upon interviews with the townpeople and two series of public hearings conducted throughout the county.
3. Developed a plan to implement a system which will involve town representatives and social service personnel in planning to meet social service community needs to enable Merrimack County to fund the programs most needed by a majority of the county residents.

Although over 400 agencies have been identified as social service providers many services do not reach the rural residents. This is attributed to numerous causes, however, it is critical that county dollars are expended to meet priority needs and that they are utilized in the most efficient manner.

The most critical expressed needs of rural residents in the county are transportation, housing and support services ie: Meals on Wheels, home maintenance for the elderly. Lack of communication and unawareness of many programs presents problems for rural people and town officials. The MCRPO has reapplied for second year funding to enable the county to work closer with town representatives and social service agencies to implement the process oriented system which will work toward resolving these major concerns by providing the necessary linkages and technical expertise.

Debra C. Eckert-Casha
Project Coordinator

DIRECTORY

ADMINISTRATION

Merrimack County Administration Building
163 North Main Street
Concord, New Hampshire 03301

Commissioner's Office.....	228-0331
Registry of Deeds	228-0101
Registry of Probate.....	224-9589
Welfare Supervisor.....	225-5445

Merrimack County Co-Operative Extension
21 Green Street
Concord, New Hampshire 03301..... 225-5505

Merrimack County Courthouse
163 North Main Street
Concord, New Hampshire 03301

Clerk of Superior Court.....	225-5501
County Attorney.....	228-0529
Sheriff's Office	225-5451

Merrimack County House of Correction
Box 9
Boscawen, New Hampshire 03301..... 796-2107

Merrimack County Nursing Home
Box 9
Boscawen, New Hampshire 03301..... 796-2168

Civil Preparedness Coordinator..... 796-2168

AFFILIATED SERVICES

Belknap-Merrimack Community Action
93 N. State Street, P.O. Box 1016
Concord, New Hampshire 03301

Central N.H. Community Mental Health
5 Market Lane
Concord, New Hampshire 03301

Homemaker Program
Concord Regional Visiting Nurse Assoc.
1 Thompson Steet, JFK Apts.
Concord, New Hampshire 03301 224-4093

Merrimack County Conservation District
55 Pleasant Street, Box 1378
Rm. 329, Federal Building
Concord, New Hampshire 03301 225-5931

Merrimack County Department of
Employment and Training
8 Loudon Road
Concord, New Hampshire 03301 225-5452

Retired Senior Volunteer Program
20 South Main Street
Concord, New Hampshire 03301 224-3452



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TEL. 003-796 5302
BEAR HILL ROAD, CHICHESTER, N.H. 03263